THE

SECOND REPORT

OF THE

COMMISSIONERS

Appointed to

Enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland;* and also, to examine into any Abuses which may exist in the same; and into the present Mode of receiving, collecting, issuing, and accounting for Public Money in *Ireland.*

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To the Honourable the KNIGHTS, CITIZENS, and BURGESSES, in Parliament aſſembled.

The Second REPORT of the Commiſſioners,

appointed to enquire into the Fees, Gratuities, Perquiſites, and Emoluments, which are or have been lately received in certain Public Offices in *Ireland*; and alſo, to examine into any Abuſes which may exiſt in the ſame; and into the preſent Mode of receiving, collecting, iſſuing, and accounting for Public Money in *Ireland*.

HAVING in our firſt Report ſtated the manner in which the CUSTOMS or PORT DUTIES are collected, accounted for, and managed, with ſuch plans and ſuggeſtions for the Improvement thereof as occurred to us, it would have been extremely deſirable to have proceeded next to the Revenue of EXCISE, as being, both in the collection and management, intimately connected and blended with that of the Cuſtoms. But the neceſſary abſence of our colleague, Mr. Jackſon, whoſe extenſive and accurate knowledge and long experience in the management of the Exciſe Revenues in England, rendered his aſſiſtance in this part of our Enquiries peculiarly important, made us reſolve to poſtpone this ſubject till he ſhould be able to return to us; and in the mean time to direct our Enquiries to the STAMP DUTIES, the LAND REVENUE of the CROWN, and the ASSESSED TAXES, which, after the Cuſtoms and Exciſe, form the three moſt productive branches of the Public Income. The reſult of our Enquiries into the Stamp Duties is the ſubject of this Report.

STAMP DUTIES

Were for the firſt time impoſed in Ireland in the year 1773. The nature of this Revenue renders a particular ſyſtem of Collection and Management neceſſary. Means muſt be provided for ſupplying the Public at all times, both in Town and Country, with the various Stamps required. 13 & 14 Geo. III. c. 6.

At the head Office, individuals may without inconvenience have Stamps fixed on their own Paper or Parchment. But as dies cannot, without a great obvious riſk to this revenue, be entruſted to inferior Officers in different parts of the country, it is neceſſary to keep a ſupply of the ſeveral Stamps, adequate to the probable demand, in the hands of ſuch Officers. A magazine of Stamps muſt therefore be always kept at the head Office, from whence to ſupply the Country Diſtributors. The Eſtabliſhment was accordingly adapted to anſwer theſe ſeveral purpoſes.

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Since 1773, theſe Duties have from time to time been augmented, they were granted only from year to year till 1803, when they were made permanent. They conſtitute ſo conſiderable a portion of the public Revenue, that we conceive it neceſſary to give an account, in ſome detail, of the ſyſtem obſerved for their collection.

Stamps are iſſued, and the Duties thereon collected in two different ways.

Appendix, N° 1. 1ſt. Perſons applying at the head Office in Dublin, may, on payment of the Duties, have Stamps put on their own Vellum Paper, or Parchment.

2d. Paper or Parchment, already ſtamped, may be had from the Diſtributors, both in town and country, on paying the value of the Paper or Parchment according to a fixed rate, in addition to the duties.

Appendix, N°s 1, 2, 3, 4, 5, 6. A perſon who wants his own Paper or Parchment ſtamped, on paying the Duties to the Receiver General, obtains from him a written authority called a docket or warrant, ſpecifying the number and rate of the ſeveral Stamps required, and the amount of the Duties, as calculated by the Receiver General. In certain caſes Diſcounts are allowed, which are alſo calculated and inſerted in the warrant; the Receiver General enters the ſeveral particulars of each warrant in his book, the party then carries the warrant to the Comptroller, who ſigns it, and enters the like particulars in his book, but ſhould firſt check the computation of the Duties and of the Diſcount where any is allowed; this, however, he ſeldom does; the warrant is then delivered to the Teller, together with the Papers or Parchment to be ſtamped, the number of which he compares with the number expreſſed in the warrant; he then delivers the warrant, with the articles to be ſtamped to the Superviſor, who cauſes the ſeveral Stamps to be affixed thereon. The Teller, on aſcertaining that they are ſtamped agreeably to the warrant, delivers them to the party, and ſends the warrant to the Regiſter of Warrants, who, after entering the particulars in his book, files it in his office. The Comptroller brings to totals, every day, the amount of the Duty; and of the Diſcounts; he alſo compares his book daily with that of the Receiver General.

The only defect in the execution of this part of the buſineſs is, that the Receiver General's Computations are not regularly examined and checked by the Comptroller, which it is his duty to do, and which ought never to be omitted.

The Duties performed by the Regiſter of Warrants do not appear to us of ſufficient importance to require a ſeparate office, and we think they might be transferred with convenience to the Comptroller's office, where the warrant ſhould be filed.

Stamped Paper and Parchment of every deſcription may be had from Diſtributors, who, for the greater facility of collecting this Revenue and for the accommodation of the Public, are appointed in various parts of Ireland. For the ſupply of the Country Diſtributors two Warehouſes are provided at the head Office, one for unſtamped Vellum, Parchment, and Paper, uſually denominated Unſtamped Goods, the other for theſe articles when ſtamped, then called Stamped Goods. It is the duty of the Ware-

Appendix, N°s 1, 3, 7, 8, 9, 10. houſe-keeper of unſtamped goods to have always a quantity of the ſeveral ſorts of Parchment and Paper, either blank or with printed forms of Inſtruments, requiring Stamps, ſufficient to anſwer the demands of the Warehouſe of ſtamped goods; when neceſſary, a ſupply of thoſe articles

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is procured from the Contractors by the Warehouſe-keeper of unſtamped goods, under an order from the Board, he enters the particulars of every ſupply in a book prepared with columns for the ſeveral kinds in uſe, and gives a receipt for them to the Contractor. On the authority of a warrant, called a houſe warrant, he delivers to the Teller, for the ſupply of the Warehouſe of ſtamped goods, the quantity and ſpecies of unſtamped goods mentioned in ſuch warrant, and enters the particulars of the delivery in his book; the Teller enters the like particulars in his warrant book. At the end of the year this Warehouſe-keeper takes an actual account of his Stock, and brings the ſeveral columns, both of the charge and diſcharge ſide of his book, to totals, and ſtrikes the balance on each; theſe balances, he ſtates, he has always found to agree with his account of Stock, except in ſome articles of trifling value, which he has made good. No Check Officer has ever taken an account of his Stock; the Warehouſe being very ſmall, it is ſtated that the Stock on hand can never be of very great value; but ſtill the want of any check on this Stock is a defect which ought immediately to be remedied. This Warehouſe-keeper tranſmits to the Comptroller an Account ſtating the totals of the ſeveral columns on both ſides of his book; the Comptroller keeps a book exactly ſimilar to that kept by this Warehouſe-keeper, and takes the charge from the Warehouſe-keeper's receipts on the Contractor's bills, and the diſcharge ſide from the houſe warrants which are lodged in his Office. The balance of the ſeveral columns at the end of each year, form the firſt article in the charge ſide of the Accounts of the Warehouſe-keeper and Comptroller for the ſucceeding year. The Warehouſe-keeper of ſtamped goods is, in like manner, required to have conſtantly a ſufficient ſtock of the ſeveral ſpecies of Stamps to anſwer the wants of the Country Diſtributors. He obtains a ſupply by an application in writing to the Board. In his application-paper he ſpecifies the number of each denomination of Stamps required; a houſe warrant is made out accordingly and computed in the Secretary's Office; it is ſigned by a Commiſſioner, and directs the Warehouſe-keeper of unſtamped goods to deliver the quantity ſpecified therein to the Teller; the Teller, whoſe Office is in the ſtamping room, on receiving the articles mentioned in the warrant, compares them therewith, and enters the particulars in his warrant book; the Superviſor of Stampers then ſees the proper Stamps fixed on the ſeveral articles: the quantity commonly contained in one warrant exceeds what can be ſtamped and delivered in a day or even in a week. Before the firſt warrant can be completed it becomes neceſſary to iſſue others, and it has happened that ſix or eight warrants have been in the courſe of ſtamping and delivery at the ſame time, occaſioning great embarraſſment and confuſion in the ſtamping room. Appendix, N° 8.

The Teller makes deliveries to the Warehouſe-keeper on the ſeveral warrants as the articles reſpectively belonging thereto are ſtamped; but he ſhould firſt enter the particulars of ſuch deliveries in the diſcharge part of his warrant book, and compare them with the warrants; this, however, it appears, has not been regularly done. When a warrant is completed he takes a receipt on the back thereof from the Warehouſe-keeper for the whole quantity; the Warehouſe-keeper does not keep any account of the Stamps as delivered to him; he enters in his book from each application-paper the number and rate of the ſeveral Stamps, and adds the amount of the Duty and value of the Paper and Parchment; after the completion of a Appendix, N° 8.

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warrant, he compares his book with the entries of the deliveries in the Teller's book.

At the close of the year, according to the system of the Office, the warrants should be brought to the Comptroller, who should recompute the Duties, and value of the Paper, discharge the account of the Warehouse-keeper of unstamped goods, and charge the Warehouse-keeper of stamped goods with the particulars of each warrant. The warrants remain in the Office of the Comptroller. From the Warehouse of stamped goods the Country Distributors are supplied with Stamps. They are sent by the Warehouse-keeper on the authority of an order from the Board, usually grounded on the application of the Distributors. Each quantity sent is called a Consignment. The Warehouse-keeper for each Consignment makes out an Account called a Consignment Paper, in which is stated the quantity of each species sent, the value of the Paper, and amount of the Duty. He enters all these particulars in his Consignment Book, and sends the Consignment Paper to the Secretary's Office, from whence, after the calculations are examined, and the particulars entered in a book, it is transmitted to the Distributor, who, on the arrival of the goods, gives a receipt on the paper, and returns it to the Warehouse-keeper, by whom it is sent to the Comptroller, who charges the Distributor with the amount. The Warehouse-keeper at the close of every half year should make up his Stock Account, by bringing to totals the respective columns of the charge and discharge, and striking the balances of each. He is also required by his Instructions to take Stock every half-year, and to compare the Stock actually on hand with the Stock account in his books; but owing, as it is stated, to the very great increase of business in the Warehouse within the last two years, he had not on the 21st of February 1806 made up his Accounts to a later period than the 5th of January 1804; and on the 31st of May last, had only just completed his Accounts to the 5th January 1805. He is required at the end of every year to transmit to the Comptroller an annual Account, containing on the charge side the amount or value of the Stock on hand at the close of the preceding year, and the amount of the Stock received in the current year. On the discharge side the amount of the Consignments sent to the Country Distributors, and the amount of Stock cancelled during the year. This Account the Comptroller compares with the Accounts kept in his own Office; but owing to the state of the Warehouse-keeper's books, the Account up to the 5th January 1805, was only returned within this few days.

Appendix, N° 8, 10.

No Account of the Stock in the Warehouse appears ever to have been taken by any Check Officer till the close of the last year, when the Commissioners ordered the Secretary and Deputy Comptroller to take an actual Account of such Stock, which was accordingly done.

Appendix, N° 8.

The total value of the stamped goods found by these Officers in the Warehouse amounted to the sum of £. 395,854. 7s. 3d.

Appendix, N° 11.

Till the Warehouse Accounts are made up and settled to the 5th January, 1806, it is impossible to judge whether the Warehouse actually contained on that day the Stock it ought to have contained. The Warehouse-keeper's own Accounts are not yet, and cannot in less than three months, be made up to that period.

Appendix, N° 10.

We inquired whether the Comptroller could furnish us from his books with such an Account against the Warehouse-keeper, and we have been informed that several circumstances render it impossible for him to do so at present.

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preſent. The charge part of his Account is as much in arrear as that of the Warehouſe-keeper's. He makes the charge from the houſe warrants, and he did not receive thoſe warrants for the year ended 5th January 1805 till April laſt. He has ſince received the warrants for the year ended 5th January 1806, but without the Warehouſe-keeper's receipt, on any one of them; and the Comptroller conceives he cannot regularly bring their contents to charge againſt the Warehouſe-keeper without ſuch receipts. Some of theſe warrants were not completed at the cloſe of the year, and from the irregularity with which the Teller has kept an account of his deliveries to the Warehouſe-keeper, we underſtand it is difficult now to aſcertain how much has been delivered on theſe incompleted warrants; neither can the Warehouſe-keeper ſtate from his books what he has received thereon: indeed the Warehouſe buſineſs of the laſt year has been carried on in ſo irregular and confuſed a manner, that the Warehouſe-keeper does not at preſent know whether he has actually received all the ſtamped goods contained in any one warrant of the year, and we underſtand it is for that reaſon he has declined giving a receipt on any of them. We called on the Warehouſe-keeper to ſtate how he propoſed making up his Accounts for the laſt year, and he informed us that he would make it up in the uſual manner, by adding the particulars of each houſe warrant iſſued during the year, to the particulars of the Stock appearing by his books to have been in the Warehouſe on the 5th January 1805; from theſe totals he would deduct the particulars of the Conſignments to Diſtributors during the year; he would then compare the amount of the Stock taken by the Check Officers on the 5th January 1806 with theſe balances, and that whatever the Stock found in the Warehouſe fell ſhort of theſe balances, he ſhould conſider to be the goods undelivered on the houſe warrants.

Appendix, N° 12.

Appendix, N° 10.

Appendix, N° 13.

It is obvious ſuch an inference cannot be allowed, as if any abuſes were committed in the Warehouſe, either in the laſt or any former year, they would thereby be effectually covered.

To render the Comptroller's Account at all times, and under every circumſtance a correct check on the Warehouſe, we recommend that it ſhould be kept in the ſame form with that now kept by the Warehouſe-keeper himſelf. To prevent the confuſion ariſing from warrants remaining incomplete at the end of a year, that a much ſmaller quantity of goods ſhould be inſerted in one warrant; and as it may ſtill be impoſſible to ſtamp and deliver the whole contents of a warrant on the ſame day, that the Teller ſhould enter the particulars of every delivery in his book, and take the Warehouſe-keeper's receipt at the foot of every ſuch entry. The Warehouſe-keeper ſhould in like manner be enjoined to enter in a book the ſeveral articles of each delivery in their proper columns, at the time ſuch deliveries are made to him. To inſure a ſtrict adherence to theſe regulations, it will probably be neceſſary to give additional aſſiſtance both to the Teller and the Warehouſe-keeper, which ought therefore to be immediately provided. As a conſiderable time will yet be neceſſary to cloſe and adjuſt the accounts up to the end of the laſt year, we recommend that the accounts for this year ſhould commence with the Stock actually found in the Warehouſe on 5th January laſt.

We further recommend, that the half-yearly account of Stock be regularly taken, and that it ſhould always be checked by the attendance of an Inſpector or other ſuperior Officer.

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The annual Account delivered to the Comptroller ſhould in future be accompanied by a Certificate of the Stock on hand, from the Officer who aſſiſts in taking the Stock at the cloſe of every year.

In order to explain the article of "Cancelled Stamps," which appears in the Accounts of the Warehouſe-keeper, and which will alſo appear in thoſe of the Diſtributors, we muſt ſtate, that when Stamps, either in the Warehouſe or in the hands of the Diſtributors, are damaged by accident, or rendered uſeleſs by a change in the Duties, the Board, on a proper repreſentation, iſſue a Cancelling Warrant; the Stamps are brought to a Clerk in the Secretary's Office, called the Clerk of Cancelling Warrants, who ſees the Stamps cut off; the Warehouſe-keeper or the Diſtributor then gets credit for the amount in his Accounts.

Appendix, N° 8.

Having ſtated the manner in which the Warehouſes of unſtamped and ſtamped goods are managed, and the Accounts thereof kept and examined, and having offered ſome ſuggeſtions for ſecuring greater regularity in the buſineſs, and correctneſs in the accounts, we ſhall proceed to deſcribe the duties of the Diſtributors by whom a very conſiderable portion of the Stamp Revenue is collected, and who are neceſſarily intruſted at all times with a proviſion of Stamps to a large amount. But before we enter upon this detail, it may be right to mention, that beſides the Duties on Stamps, certain other Duties are placed under the collection and management of the Commiſſioners of Stamps, viz. the Duties on Newſpaper Advertiſements, on Pamphlets, and on Inſurances. The Duties on Newſpaper Advertiſements and Pamphlets are charged monthly on the Printers thereof in Town and Country by the Regiſter of theſe Duties.

Appendix, N°s 1, 14.

The Duties on Inſurances are charged and collected by the Inſurance Officers, and accounted for quarterly to the Stamp Office.

N°s 1, 9.

The Duties ariſing on theſe articles within the City and County of Dublin are paid directly to the Receiver General; what accrues in the Country Diſtricts is paid to the Diſtributors.

Appendix, N° 14.

There are in all, Sixty Diſtributors of Stamps, One for Dublin, Fifty-eight for the Country, and One for Great Britain.

The Country Diſtributors are required to appoint Sub-diſtributors, where neceſſary, in their diſtricts, for whom they are reſponſible, and whom they pay themſelves.

The Dublin Diſtributor is not ſupplied with Stamps from the Warehouſe. He provides himſelf with paper and parchment, and when he wants a ſupply of Stamps he fills up a ſtamping warrant with the quantity and ſpecies required, and the amount of the Duty. This warrant, after the Computations are checked in the Secretary's Office, is ſigned by a Commiſſioner and carried to the Superviſor and Teller; the latter, after the articles are ſtamped, delivers them to the Diſtributor, and takes his receipt on the back of the warrant, which is then ſent to the Comptroller, who charges the Diſtributor with the amount. The Dublin Diſtributor pays his receipts to the Receiver General daily, when they amount to £.100. He delivers to the Comptroller a quarterly and annual Account, ſtating on the charge ſide the amount of his balance and of his Stock on hand at the cloſe of the preceding quarter or year; to which he adds the amount of Stamps received during the quarter or year, diſtinguiſhing the amount of thoſe on Spirit Licences. On the diſcharge ſide, the amount

Appendix, N°s 3, 15.

of

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of his payments to the Receiver General, the Diſtributor's per centage, the amount of Stamps cancelled by order of the Board, the Stock on hand, and the Caſh balance. To his annual Account he annexes an affidavit that the return of the Stock on hand is juſt and true. We muſt obſerve, however, that his Stock has never been taken or checked by any Check Officer, which we recommend to be done at the cloſe of each year. Appendix, N° 1.

The Comptroller makes up ſimilar Accounts againſt the Diſtributor, on the charge ſide of which are entered the Caſh balance and the Stock in hand, taken from the Comptroller's preceding Accounts, and the amount of Stamps iſſued to the Diſtributor during the quarter or year reſpectively, taken from the warrants authoriſing ſuch iſſues. On the diſcharge ſide are the payments to the Receiver General, taken from the Receiver General's return, the Diſtributor's per centage, the amount of cancelled Stock (if any) taken from the cancelling warrant, the amount of the Stock on hand, and the balance in Caſh. Copies of the Comptroller's quarterly and annual Accounts are furniſhed to the Diſtributor, and if any errors have been diſcovered in the Accounts of the Diſtributor, a reconciling Abſtract is ſent to explain them and enable him to correct them. Appendix, N° 3.

The Country Diſtributors are ſupplied with Stamps, either on their own application, or without application when the impoſition of new Duties or other circumſtances require a ſupply to be ſent to them. When a Diſtributor applies for more Stamps, he is required to ſtate the amount of his Stock, and alſo the number on hand of each claſs of which he requires a ſupply, for which purpoſe he is furniſhed with a printed form. The Country Diſtributors alſo receive the Duty on Newspaper Advertiſements, and for that purpoſe they are furniſhed from the head Office in Dublin with the monthly charge againſt each Printer of Newspapers in their reſpective diſtricts. Appendix, N° 16.

The Country Diſtributors pay their receipts to the Collectors of Exciſe. Where the Diſtributor reſides near the Collector, or his receipts are conſiderable, he pays once a week, in other caſes once a fortnight, once a month, or once a quarter, according to his diſtance from the Collector, and the amount of his receipts. Appendix, N° 14. Appendix, N° 1.

The Diſtributors ſhould return an Abſtract or Account of their Receipts and Payments every week, month, or quarter, according to the periods at which, by their inſtructions, they are required to make payments to the Collectors; and they are furniſhed with a printed form containing columns to be filled up with the number of each denomination of Stamps ſold, and the amount; and at the foot, a blank receipt, to be filled up and ſigned by the Collector for the payment made to him; but this form is ſeldom filled up with any thing but the Collector's receipt. The Comptroller charges each Collector with the amount expreſſed in his receipt; beſides the Account of their Receipts and Payments juſt mentioned, the Diſtributors return a quarterly account, in which they ſtate the Caſh balance at the commencement of the quarter; the Stock then on hand; the arrear of the Advertiſement Duty; the Amount of the Conſignments of Stamps during the quarter, diſtinguiſhing thoſe for Spirit Licences; and the Amount of Advertiſements duly accrued in the quarter. On the diſcharge ſide are entered the Payments to the Exciſe Collector, diſtinguiſhing thoſe on account of Spirit Licences; the Diſcount allowed the Printers for prompt payment of the Advertiſement Duty; the Arrear of Advertiſement Duty at the cloſe of the quarter; the incidents; the Appendix, N° 3.

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amount of cancelled Stamps, if any; the per centage on his groſs receipts, excluſive of thoſe for Spirit Licences; the Stock in his own hands; the Stock in the hands of their Sub-diſtributors; and the Caſh balance.

Appendix, N° 17.

Theſe Accounts ſhould, by the Board's order, be furniſhed within ten days after the cloſe of each quarter, but this order is ſeldom complied with. The Accounts are furniſhed very irregularly, and ſometimes not at all. The Comptroller makes up a ſimilar Account in his office againſt every Diſtributor, but he cannot complete or balance it till he receives the Diſtributor's Account for the ſame quarter, as he cannot ſtate from any other document the incidents claimed by the Diſtributor, and the Stock on hand: when he is enabled to complete this Account he tranſmits a copy of it to the Diſtributor.

Appendix, N° 3.

Each Diſtributor makes up an annual Account, which he ſhould tranſmit to the Board within ten days after the cloſe of each year. This Account is made out according to a printed form, and contains the ſame particulars for the year which the quarterly Account does for the quarter.

Appendix, N° 3.

Annexed to the annual Account is a ſtatement of the particulars of the incidental payments claimed by the Diſtributors, accompanied with the proper vouchers. There is alſo annexed, an Account ſpecifying what part of the Stock on hand is in the poſſeſſion of the Diſtributor himſelf, and the quantity in the poſſeſſion of his Sub-diſtributors. To this is annexed the Diſtributor's affidavit, ſtating that the Account of incidents and the amount of ſtamped goods remaining unſold in his own and Sub-diſtributor's poſſeſſion is juſt and true to the beſt of his knowledge and belief.

Appendix, N° 3.

The Comptroller makes up for each Diſtributor a yearly Account in the ſame form. The charge ſide contains the Caſh on hand, the arrear of Advertiſement Duty, and the Stock on hand at the commencement of the year, taken from the diſcharge ſide of the preceding year's Account, the ſeveral Conſignments of ſtamped goods during the year, taken from the Conſignment Papers, after being ſigned and returned by the Diſtributors, but which, it is ſtated, are not always regularly returned. The charge of Duty on Advertiſements, taken from the Certificate of the Regiſter of Pamphlets and Newſpapers who calculates this duty.

The diſcharge ſide contains the whole amount of payments made to the Exciſe Collectors, taken from the Collector's Ledger; the amount of the incidents allowed, as returned in the Diſtributor's annual Account, and ſupported by proper vouchers; the per centage on the groſs produce of his receipts for Duties, except thoſe for Spirit Licence Stamps; the amount of ſtamped goods cancelled, if any; the arrear of the Advertiſement Duty, and the Stock on hand at the cloſe of the year; and finally the Caſh in hand. This Account cannot be completed till the Diſtributor furniſhes his own annual Account. The Comptroller ſends two copies of his Account to each Diſtributor, who ſigns one and returns it to the Board, and retains the other as his quietus. He is obliged to produce it to any Inſpector who may be ſent to inſpect his Stock. The negligence of the Diſtributors, in not returning their Accounts regularly, and in the form preſcribed, ſhould be cenſured; and if they perſevere in the breach of a duty ſo eaſily performed, they ſhould be ſuſpended by the Board, and repreſented to Government as unfit for their ſituations.

Appendix, N° 3.

The

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The points perhaps of greateſt importance reſpecting the Diſtributors are, duly to regulate the quantity of Stock with which it may be neceſſary to intruſt them, and to aſcertain from time to time the quantity actually in their own and their reſpective Sub-diſtributors poſſeſſion.

By a return made to us of the Stock on hand of the ſeveral Diſtributors on the 5th of January 1805, the Stock ſent to each during the year ending 5th of January 1806, and of their ſales reſpectively in the ſaid year, it would appear, judging from a compariſon of the Stock with the ſales, that in many inſtances the quantity of Stock placed in the Diſtributors hands was much beyond what ſeems to have been neceſſary. Appendix, N° 18.

The moſt efficient of all Checks on the Diſtributor's Stock, is the frequent and unexpected examination thereof by Inſpectors. It appears from a return made to us by the Commiſſioners, that in the year ended 5th January 1802, many of the Diſtributors were not inſpected at all; that in each of the two following years almoſt every Diſtributor, except that of Dublin, was inſpected once, and many twice; but in the year ended the 5th January 1805, ſeveral were omitted, and in the laſt year a ſtill greater number. We cannot help thinking that it is eſſential to the ſecurity of this Revenue that every Diſtributor's Stock ſhould be examined at leaſt once a year, and whenever any cauſe of ſuſpicion occurs, the Stock of the Sub-diſtributors ſhould alſo be examined. Appendix, N° 19.

The Exciſe Collectors remit to the Receiver General of the Stamp Duties the amount of their receipts from the country Diſtributors. Theſe remittances are made either in Bank of Ireland notes or in bills at thirty-one days ſight. When the bills are paid, the Receiver General makes out acquittances for the ſame, which, after being entered by the Comptroller, are ſent to the Accountant General of Cuſtoms and Exciſe, who, after entering them in his Office, returns them to the Receiver General of Stamps, who tranſmits them to the Exciſe Collectors. Thoſe Exciſe Collectors return to the Accountant General weekly abſtracts of their receipts, and of their remittances on account of Stamp Duties for which they have got acquittances. Appendix, N°s 2 3.

As a check to theſe Abſtracts, the Comptroller ſends weekly to the Accountant General's Office, in the Cuſtom Houſe, a return of the payments made by each Diſtributor to the reſpective Exciſe Collectors. A quarterly Account in nearly the ſame form as the weekly abſtract is made out and tranſmitted to the Accountant General. At the end of the year the Accountant General makes out an Account of the receipts and payments of theſe Collectors on account of Stamps for the year; the charge part is checked by a return from the Comptroller of Stamps of their receipts taken from his Collector's Ledger, and the diſcharge part from the amount of acquittances iſſued by the Receiver General of Stamps, and entered in the Accountant General's Office, as has been already mentioned. Upon this Account a balance is ſtruck, which, like the balance in the weekly Abſtract and quarterly Account, conſiſts of the remittances unacquitted, and of the Caſh actually in hand. This Account, after being ſigned by the Collector, is ſaid to be paſſed in the Office of the Accountant General, and is then tranſmitted to the Auditor General of the Exchequer, where it is again examined, and being reduced into the form uſed in the Auditor's Office, is ſworn to by the Collector, and finally paſſed.

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This mode of remitting to Dublin the produce of the Stamp Revenue in the country through the Exciſe Collectors ſeems liable to great objections. It is circuitous, and muſt neceſſarily retard the progreſs of that part of the Revenue to the Exchequer; beſides the Exciſe Collectors to whom it is paid by the Diſtributors are not under the controul of the Commiſſioners of Stamps. Large Caſh balances, on account of this Revenue, have been ſuffered to accumulate in their hands. It appears by a return from the Stamp Office that there remained actually in their hands on the 5th April 1805, £.15,649. 2s. 7d.; 5th July, £.17,260. 10s. 5½d.; 10th October, £.36,929. 19s. 10½d.; 5th January, 1806, £.33,442. 8s. 7¾d. It muſt be obſerved that the Collectors make no payments for incidents, nor on any other account, out of the Stamp Revenues, and therefore there is not the ſmalleſt reaſon or pretext for detaining one moment in their hands, the leaſt portion of this Revenue. When the Stamp Duties were firſt impoſed the produce in any one country diſtrict was probably ſmall. The income of the Diſtributors was alſo very ſmall. The internal commerce and wealth of the country were then much leſs than at preſent. On theſe grounds it may have been expedient, and even neceſſary, to direct the Diſtributors to pay their receipts immediately to the neareſt Exciſe Collectors. But at preſent we cannot ſee any ſolid objection to requiring the Diſtributors to remit by caſh or bills the amount of their receipts, as often as they are now required to pay thoſe receipts to the Exciſe Collectors. The truſt now repoſed in them by the Conſignment of Stamps to a very large amount, and which to a certain extent is unavoidable, is much greater and more liable to be abuſed, than that of purchaſing good bills for the produce of their ſales. The purchaſe of bills on Dublin is a tranſaction with which almoſt every retail Dealer in every part of this country muſt now be familiarly acquainted. The Diſtributors, we ſhould think, could without difficulty obtain bills from the ſame perſons, who now give them to the Exciſe Collectors, and probably the Diſtributors could obtain ſuch bills with as little trouble as it now coſts them to make their payments to the Collector. Upon the whole, therefore, we have very little heſitation in recommending that in future the Diſtributors be required to make their remittances directly to the Receiver General of Stamps, ſending to the Comptroller by the ſame poſt the particulars of each remittance. If this plan ſhould be adopted, we would recommend, as we have done in our Report on the Cuſtoms, that the Diſtributors ſhould be allowed to take credit in their Accounts for the bills remitted from the date of ſending them to the Receiver General, and in like manner be credited for them by the Comptroller. The receipt of theſe bills ſhould be acknowledged by the Receiver General, but the Diſtributors ſhould be informed that they would not finally have credit for ſuch bills till they were actually paid. A bill proteſted for non-acceptance or non-payment ſhould be immediately returned by the Receiver General to the Diſtributor, being firſt produced to the Comptroller, who ſhould debit the Diſtributor with the amount. Theſe regulations, in caſe it ſhould be judged expedient to continue the practice of paying to Collectors of Exciſe, ought to be obſerved reſpecting their bills.

Appendix, N° 20, 21.

Appendix, N° 22.

Before we conclude this ſubject, it may be proper to remark, that the loſſes ſuſtained on account of the Stamp Revenue through the failure of Exciſe Collectors never diſtinctly appears in the public Accounts, the preſent

practice

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practice being to make good the balance due on the Stamp Revenue out of the current Revenue of Excise, and to add the Stamp balance to that due to the Excise. Appendix, N° 23.

Having traced the produce of the several branches of this Revenue into the hands of the Receiver General of Stamps, it will now be proper to state how it is disposed of and accounted for by that Officer. The salaries on the establishment and all the incidental expences incurred at the head Office, are paid by the Receiver General, on the authority of the Board's orders. Appendix, N°s 2, 3.

By 35 G. III. c. 28, the Receiver General of Stamps is required to pay the receipts of the week on the Friday of the succeeding week; but in pursuance of an order from the Lords of the Treasury, dated 8th November 1804, the balance remaining in his hands at the close of each day, after discharging the Board's orders, is paid by him into the Bank, to the credit of the Teller of the Exchequer; by the same order he delivers to the Bank, to the bill credit of the Teller of the Exchequer, all the bills sent him by the Excise Collectors as he receives them. Once a week he settles with the Teller, and on his producing the Bank receipts for his cash payments, and their certificate of bills paid, he obtains from the Teller a regular receipt for the whole amount. At the end of every week the Comptroller makes out in a book of printed forms an abstract of the receipts and payments of the Receiver General for the week. This abstract on the charge side commences with the balance of the preceding week's abstract; then follow the amount of the Duties received on Stamps, Advertisements, Pamphlets, Insurances, and Hats, Penalties paid on affixing Stamps on paper, &c. already written upon as provided for in the Stamp Duty Acts, the payments made by the Distributor in Dublin, and the amount of the acquittances sent to the Collector during the week. On the discharge side are entered the payments made to the Teller of the Exchequer as returned by the Receiver General; incidents and other payments taken from the Incident Book, in which the Board's orders for those payments are entered previous to their being presented to the Receiver General: these orders are always signed by the Comptroller after they are entered in his book. The several discounts are entered from his books. The abstract is then brought to a total, and a balance struck, which forms the first charge in the ensuing week's abstract. A copy of the abstract is sent every week to the Lords of the Treasury, the Accountant General, and the Commissioners of Stamps. In making out this abstract, and in the Account which he keeps for the Receiver General, it appears that the Comptroller charges the Receiver General with his receipts from the Dublin Distributor, from the Receiver General's own returns. As this mode affords no check on the Receiver General, we recommend that the receipts to be given by the Receiver General to the Dublin Distributor, should be entered and countersigned by the Comptroller, and from the entry of these receipts, the Comptroller should make his charge against the Receiver General for the Dublin Distributor's payments. The Comptroller also gives credit to the Receiver General on the authority of his own return for his payments to the Teller of the Exchequer. The Receiver General should be required to accompany the weekly return of these payments with the receipts of the Cashier of the Bank before he delivers them to the Teller. We have further to recommend, that the bills, whether remitted by the Excise Collectors or by the Distributors, should, after they are accepted, be

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immediately delivered to the Bank to be placed to the bill credit of the Receiver General, and when paid the Receiver ſhould give an order to write off the amount to the credit of the Teller of the Exchequer.

At the end of every quarter the Receiver General makes out a quarterly account of his incident payments, which he ſends to the Board with the proper vouchers; a like account is alſo made out by the Comptroller, and ſent to the Board, by whom both the Accounts are examined and compared, and the vouchers are afterwards returned to the Receiver General.

Appendix, N°s 2, 3.

By the ſeveral Acts for granting and regulating the Duties under the management of the Commiſſioners of Stamps, theſe Duties are directed to be accounted for before the Commiſſioners of Impreſt Accounts; and by Statute 43 Geo. III. c. 21, it is enacted, "That the ſeveral perſons "who have been, or ſhall be reſpectively employed in receiving, collecting, "or paying the ſeveral Duties by this Act, or any of the ſaid former Acts "granted, ſhall exhibit their reſpective Accounts of ſuch Duties to the "Commiſſioners for taking Impreſt Accounts in Ireland for the time "being, or the major part of them, when called on by them, or any one "or more of them for that purpoſe; and the ſaid Commiſſioners of Im-"preſt Accounts are hereby reſpectively authorized and required from "time to time, to examine upon oath the ſaid perſons who ſhall be ſo "employed in raiſing, receiving, or collecting the ſaid Duties, as to their "Accounts, and as to the ſum or ſums of money which ſhall have been "by them or any of them reſpectively raiſed, collected, or received within "the time of ſuch their Accounts, and likewiſe what part thereof ſhall "have been by them or any of them, paid into the receipt of His "Majeſty's Exchequer in Ireland, or to the Collectors of the Inland "Exciſe as aforeſaid; and in accounting before the ſaid laſt-mentioned "Commiſſioners, or the major part of them, the ſaid perſons are to pro-"duce proper vouchers for any ſum or ſums of money ſo by them raiſed, "received, and paid, and the laſt-mentioned Commiſſioners or the major "part of them, are hereby authorized and required finally to adjuſt and "ſettle ſuch Accounts, which ſaid Accounts, when ſo audited and ſettled, "ſhall be ſigned by the laſt-mentioned Commiſſioners, or the major part "of them, and ſhall be at all times to the Officers therein concerned, a "full and ſufficient Warrant and Diſcharge to all intents and purpoſes." In purſuance of this proviſion, two Accounts are annually tranſmitted from the Stamp Office to the Commiſſioners of Impreſt Accounts, one by the Receiver General, and the other by the Comptroller. The Receiver General's is a caſh Account of his receipts and payments for the year, made out under the ſame heads as his weekly abſtracts already deſcribed. The diſcharge ſide is accompanied with the proper vouchers; no charge is delivered in againſt the Receiver General by the Comptroller or any other Officer; but as the Comptroller's Account furniſhes a check on ſome parts of the charge in the Receiver General's Account, the Commiſſioners never proceed to examine this account till they receive that of the Comptroller. The Comptroller's Account contains, on the charge ſide, the balances of the deceaſed and diſmiſſed Receivers General and Diſtributors, of the preſent Receiver General and Diſtributors, and the Stamp balances of the preſent Collectors of Exciſe; the arrears of Duty outſtanding, the Stock in the Warehouſes, and in the hands of the Diſtributors, all taken from the diſcharge ſide of the preceding year's Account. Then follow for the current year, the amount of the Stamps ſold at the

Appendix, N°s 12, 24.

head

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head Office; the amount of the Paper and Parchment ſupplied to the Warehouſe for unſtamped goods; the amount of Stamps ſupplied to the Warehouſe of ſtamped goods and to the Dublin Diſtributor; the Duties received on Hats; the Duties accrued on Newſpapers, Advertiſements, and Pamphlets; the Duties on Inſurances; and the amount of the Penalties for writing on Paper or Parchment not duly ſtamped. On the diſcharge ſide, the payments to the Treaſury by the Receiver General; the ſalaries on the eſtabliſhment; the incidents paid at the head Office; the amount paid for Vellum, Paper, Parchment, and printed Forms; the Diſcounts, the per Centage, allowed to the ſeveral Diſtributors; the amount of the balances and arrears outſtanding, including the Stock in the hands of the Warehouſe-keepers and the ſeveral Diſtributors. This Account is accompanied with a particular ſtatement of the ſeveral balances and arrears, and alſo with an Account of the amount of the Stock in the Warehouſes, and in the hands of each Diſtributor at the cloſe of the year. The Comptroller, on delivering in this Account, makes oath before the Commiſſioners of Accounts that it is juſt and true to the beſt of his knowledge and belief. This laſt Account is delivered into the Account Office unaccompanied by any voucher. In the examination which the Receiver General's Account undergoes in the Account Office, the charge ſide is admitted on his own ſtatement, excepting the article of money received for Stamps at the head Office, the amount of which is checked by comparing it with the ſame item in the Account of the Comptroller; the amount of penalties received is checked in the ſame way. The whole of the diſcharge ſide, except the diſcounts allowed at the head Office, is ſupported by vouchers. The diſcounts are checked by the ſame items on the diſcharge ſide of the Comptroller's Account. As no voucher whatever accompanies the Comptroller's Account, none of the articles of the diſcharge ſide can be checked, except ſuch as have correſponding items in the diſcharge ſide of the Receiver General's Account. The caſtings of both are examined, and if any thing remarkable appears on the face of theſe Accounts, the Commiſſioners examine upon oath the parties who deliver them in. After the examination is cloſed, and the Accounts are ſigned by the Commiſſioners, abſtracts thereof, and the Commiſſioners Report, are ſent to the Lord Lieutenant and the Lords of the Treaſury.

The laſt Accounts of Stamp Duties examined by the Commiſſioners of Accounts were for the year ended the 5th January 1804: no later Account has yet been delivered into them. Upon an attentive conſideration of the clauſe in the Stamp Act, requiring the Accounts of the Stamp Duties to be examined and paſſed by the Commiſſioners of Impreſt Accounts, it appears to us that the intention of the Legiſlature is not ſo fully complied with by the preſent mode of making up and examining theſe Accounts, as the nature of the caſe admits. The clauſe expreſsly requires that all perſons employed in the collection of this Revenue ſhould account before the Commiſſioners, and that all perſons accounting ſhould produce vouchers, and beſides, be examined upon oath reſpecting their Accounts. It certainly would be impracticable to bring all the Diſtributors to Dublin to be examined upon their Accounts. But to comply with this proviſion of the Act, as far as it can be done conſiſtently with the current buſineſs of the Officers employed in this branch of the Revenue, we recommend that an annual Account ſhould be furniſhed to the Commiſſioners of

Appendix, N° 3.

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Accounts for the Warehouſe-keeper of unſtamped goods, the Warehouſe-keeper of ſtamped goods, and for each Diſtributor. Theſe Accounts ſhould be made up by the Comptroller, and after being ſigned and ſworn to by the reſpective parties, ſhould be delivered to the Account Office, and the Comptroller ſhould verify on oath the charge on each Account before the Commiſſioners. The Account for the Warehouſe-keeper of unſtamped goods ſhould conſiſt of the totals of the ſeveral columns on the charge and diſcharge ſides of the Account kept againſt him by the Comptroller, and ſhould be accompanied by a certificate from an Inſpecting Officer of the Stock actually in the Warehouſe at the cloſe of the year. The Account of the Warehouſe-keeper of ſtamped goods ſhould be furniſhed in the form in which we have recommended it to be kept by the Comptroller, and be accompanied by the certificate of the Inſpecting Officer of the Stock actually in the Warehouſe at the cloſe of the year. On the diſcharge ſide of the Country Diſtributors Accounts, the payments to the Exciſe Collectors ſhould be vouched by their receipts: if the Diſtributor ſhould be directed to remit to the Receiver General, then by his acquittances; the incidents by their reſpective vouchers: their Stock on hand muſt be admitted on their own ſtatement, as it is impoſſible that the Stock of all the Diſtributors could be taken by Inſpectors at the cloſe of the year. The preſent form of the Receiver General's Account requires no alteration; but the Comptroller ſhould be required to make out and certify the annual charge againſt the Receiver General, and verify the ſame on oath. He ſhould alſo continue to furniſh his general Account as at preſent.

In the preceding part of this Report we have mentioned, incidentally only, the Duties on Newſpaper Advertiſements, on Pamphlets, and on Inſurances.

The mode by which theſe Duties are computed and charged is fully ſtated in the examinations of the Regiſter of Newſpapers and Pamphlets, and the Inſpector of Inſurance Companies Books. Appendix, N° 9, 14.

The only circumſtance reſpecting them on which we think it neceſſary to make any obſervation, is, that the computation of the Duties on Newſpaper Advertiſements, which is made by the Regiſter, does not appear to be examined by any other Officer; the produce of this Duty is conſiderable, having amounted in the year ending 5th January 1806, to £.13,711. 17s. 3d. Appendix, N° 25. We therefore recommend that two copies of every Newſpaper printed in Ireland, be ſent to the Stamp Office, one, as at preſent, for the Regiſter, and the other for the Comptroller, in whoſe office the Duties ſhould be regularly computed, and the computations compared with thoſe of the Regiſter.

The Diſtributors are allowed 6 per cent. on the produce of all the Stamp Duties received by them, except thoſe on Spirit Licences. In 1804, the Tax on Spirit Licences was converted into a Stamp Duty, but no per centage whatever has been allowed on the ſale of theſe Stamps.

In 1805 fees on Spirit Licences were allowed to the Diſtributors in certain caſes, in conſideration of their attending at Quarter Seſſions with ſuch Stamps; they have alſo been entitled, for ſome years paſt, to certain fees and allowances on Game Certificates, and it appears that ſeveral of them receive fees not ſanctioned by law. Many of the Country Diſtributors are required to appoint Sub-Diſtributors in their ſeveral Diſtricts, whom 45 Geo. 3, c. 51. Appendix, Nos 26, 27, 28.

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whom they pay out of their own per centage, and for whom they are reſponſible; the deductions, as will appear from Nos. 27 and 28 in the Appendix, bear a very ſmall proportion to the groſs produce of their per centage. We underſtand this is in a good meaſure owing to the Diſtributors employing their Sub-diſtributors in the ſale of Stamps of ſmall value only. This muſt often prove very inconvenient to the Public, the obvious remedy ſeems to be to appoint additional Diſtributors to the larger Diſtricts.

We have inſerted in the Appendix a return of the annual per centage received by each Diſtributor for ſeven years, ended 5th January 1806, alſo an account of the total emoluments of the ſeveral Diſtributors for the year ended 5th January 1804, made out from returns furniſhed to us by the Diſtributors. The return of the Stamp Office Eſtabliſhment, as it ſtood on 5th January 1806, likewiſe ſhews the groſs and net amount of the Diſtributors emoluments for the laſt year. Appendix, N° 28.

We are of opinion, that the introduction of fees in the collection of any branch of this Revenue ſhould, if poſſible, be avoided, as they may be and have already been in ſome inſtances extended to caſes not warranted by law, and might ſoon become general on the ſale of all Stamps. We therefore propoſe that the fees now allowed by law to the Diſtributors on Spirit Licence Stamps and on Game Certificates ſhould be aboliſhed, and the Diſtributors be ſtrictly prohibited from taking fees in any caſe whatever. The fees on Game Certificates are of inconſiderable amount; thoſe on Spirit Licence Stamps were granted for the firſt time by an Act of the laſt Seſſion, and there is therefore no ground for claiming any compenſation for them: but to give the Country Diſtributors a direct intereſt in the ſale of Spirit Licence Stamps, and, at the ſame time to prevent any material increaſe to the charge on the Revenue, we propoſe that they ſhould be allowed one per cent. on ſuch ſales, and that their per centage on their receipts of the other Duties ſhould be reduced to 5 per cent. The per centage thus modified and calculated on the produce of all the Duties received by theſe Diſtributors in the laſt year, differs very little from the amount of the per centage actually received by them in that year, and the amount of this per centage is likely to be increaſed in the preſent year by the impoſition of new Duties. Appendix, N° 30.

The ſituation of the Dublin Diſtributor is very different from that of the Country Diſtributors; he tranſacts all his buſineſs at the head Office, under the eye of the Commiſſioners, and is not required to employ or pay any Sub-diſtributor. We, therefore, ſee no reaſon for paying him by a per centage.

In England the Diſtributors for London and Middleſex have no per centage, but are paid by very moderate ſalaries on the eſtabliſhment; indeed, we underſtand, that both London and Middleſex are principally ſupplied with Stamps through Stationers, and other licenſed venders. It appears, from the amount of the diſcount allowed at the head Office, that the public in Dublin are alſo chiefly ſupplied by the licenſed venders; and, as this mode of ſupply, beſides bringing the Revenue ſooner into the Exchequer, coſts only half the per centage allowed to the Diſtributor, there is no reaſon for giving any particular encouragement to the Dublin Diſtributor to extend his ſales. We therefore recommend that this Diſtributor ſhould be placed on a ſimilar footing with the Diſtributors for London and 6 Rep. Finance Comm. Appendix C.

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Middleſex, making the preſent Officer a reaſonable compenſation for the change.

Appendix, N° 31. In the return made to us of the incidents for ſeven years ending 5th January 1806, under their ſeveral heads we obſerved the law expences, charged in the year 1805, amounted to £.3,696. 18s. 1d. The magnitude of this ſum induced us to call for the particulars of which it was compoſed.

Appendix, N° 32. It appears to conſiſt of the Solicitors bills of coſts for law buſineſs from the 29th September 1801 to March 1804, a period of nearly two years and a half. The ſum of £.842. 1s. 10d. charged for law expences in 1804, appears to have been for the Solicitors coſts out of pocket, accrued prior to the 29th September, 1801. Theſe bills were taxed by the proper officer of the court in which the proceedings were carried on, and the Solicitor of the Commiſſioners of Accounts, to whoſe examination theſe bills are to be ſubmitted, attended the taxation. We cannot help obſerving that a conſiderable part of the expence comprehended in theſe bills was incurred in proſecutions and ſuits for penalties, where either the defendants were acquitted or the proceedings have been ſuſpended. It is impoſſible for us to inquire into the merits of the particular caſes or to judge of the propriety or prudence of theſe proſecutions or ſuits; we can only recommend that great care ſhould be uſed in the ſelection of caſes for proſecution, as a few brought ſpeedily to a ſucceſsful concluſion muſt have more effect in preventing breaches of the law, than a greater number where a conſiderable proportion of them either fail altogether, or are ſuffered to remain long undecided.—We ought to add, that the Commiſſioners are ſenſible of the juſtice of this obſervation.

Appendix, N° 28. It appears from the eſtabliſhment that the Receiver General, the Comptroller, and Warehouſe-keeper of ſtamped goods act entirely by deputy; but according to an arrangement ſettled by Government in 1802, it ſeems to be provided that upon the firſt vacancy in the offices of Receiver General and Comptroller, the perſons appointed ſhould be efficient officers. We have only to add, that this regulation ought to be extended to the Warehouſe-keeper of ſtamped goods, and indeed to every officer without exception employed in this department.

Appendix, Nos 3, 20, 21, 33. It appeared to us on the inſpection of the books kept in ſeveral of the offices, particularly in that of the Comptroller, that they contained numerous eraſures and interlineations, owing in part at leaſt, as it was ſtated to us, to the incompetency of ſome of the Clerks. Thoſe Clerks ſhould be immediately removed, and ſuch of them as are incompetent from age or infirmity, receive a compenſation proportioned to their preſent ſituations in the Office.

We are of opinion that ſome addition to the number of Clerks both in the Secretary's and Comptroller's Offices is neceſſary. The expence attending ſuch an addition would be inconſiderable. Beſides the regularity and diſpatch of buſineſs to be expected in an Office fully provided with Clerks, we think ſome material collateral advantages might reſult from the increaſed eſtabliſhment we ſuggeſt. We have already obſerved that the ſecurity of this Revenue depends moſt eſſentially on a frequent and accurate inſpection of the Diſtributors Stocks; four Inſpectors may be ſufficient for this duty were they to be employed ſolely therein, but they are alſo employed to detect and proſecute for breaches of the Stamp laws; beſides, when the Board ſee cauſe

Appendix, Nos 34, 35, 36.

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cauſe to ſuſpend a Diſtributor, an Inſpector is ordered to take poſſeſſion of the Stock, and muſt remain on the ſpot either till the Diſtributor is reſtored or a ſucceſſor is appointed. This duty ſometimes confines an Inſpector to one Diſtrict for many weeks, and even months, and the inſpection of other Diſtributors is thereby moſt inconveniently interrupted. If the Secretary's and Comptroller's Offices were fully ſupplied with intelligent Clerks, it might be practicable to employ one from each of them occaſionally to act as Inſpectors. But if the number of Clerks allowed be barely ſufficient for the current buſineſs, none can be ſpared for this extra duty. We would further propoſe, as an encouragement to diligence, talent, and fidelity, that when fit perſons can be found in theſe Offices, the Inſpectors ſhould be ſelected therefrom.

It appears from an account of the balances in the hands of the Diſtributors at the cloſe of the four quarters of the year ended 5th January 1806, that, though the total amount of theſe balances is not conſiderable, larger ſums remained with ſeveral of the Diſtributors than ſhould have been allowed. It is to be remarked, that the Diſtributors have no diſburſements to make except for incidents to a very trivial amount, they can therefore have no pretence for retaining any caſh balances. Appendix, N° 37.

We have annexed a return of the balances due by deceaſed and diſmiſſed Diſtributors: we are informed that many ſuits are now depending againſt their ſureties. Appendix, N°s 32, 38.

Great frauds appear to be committed on this Revenue by means of forged Stamps. Forging a Stamp, or uttering, or uſing one, knowing it to be forged, is now made felony, and puniſhable, for the firſt offence with tranſportation for ſeven years, and for the ſecond offence with death:—in England the firſt offence is a capital felony. Although many forged Stamps are believed to be ſold and uſed in this country, and are often detected, yet there are but few inſtances of the offenders being proſecuted to conviction. It has been ſtated that the Inſpector of Courts of Juſtice has ſometimes diſcovered forged Stamps in legal proceedings, and it appears from the examination of the Inſpector of dies and plates that at one quarter ſeſſions, out of 300 civil bill proceſſes, not above three or four were upon genuine Stamps.—This extraordinary fact induces us to recommend that the civil bill proceſſes ſhould be frequently examined at the different quarter ſeſſions. Indeed for the general prevention of this great evil, we know of no other remedy than the vigilance of Inſpectors properly inſtructed in the means of diſtinguiſhing forged from genuine Stamps, and in caſes of detection a rigorous proſecution of the offenders. Appendix, N°s 21, 34, 35, 36, 39. 45 Geo. III. c. 51, ſ. 5. Appendix, N° 40. Appendix, N° 41. Appendix, N° 39.

It appears that the Hat Duty is much evaded in Dublin, and ſtill more in the country. This duty produced in the year ended 5th January 1806 but £.1,164. 10s. 9d. which is probably very far ſhort of what ſhould have been the produce. By the preſent law, hats are not required to have the Stamps affixed till the ſale and delivery; they may be expoſed for ſale without Stamps. The Inſpector of this Duty is of opinion, that it would be adviſable to render it penal to expoſe any hat for ſale without being duly ſtamped, agreeably to the regulation in England. Appendix, N°. 42. Appendix, N° 25,

Great irregularity ſeems to have prevailed in collecting and keeping the Accounts of the Stamp Duties on the admiſſion of Students and Barriſters to the King's Inns, and on the Indentures of Attornies apprentices.

A duty of £.20. was impoſed in 1799, on the admiſſion of every Student and Barriſter 39 Geo. III. c. 5.

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Barriſter, and a ſeparate Account of one moiety thereof was directed to be kept by the Receiver General, and the produce of ſuch moiety to be paid into the Treaſury to the Account of the Society of King's Inns. Two Duties were at the ſame time impoſed on the Indentures of Attornies Apprentices, one of £.5. on each part for the benefit of the Revenue, and another of £.7 on each part for the benefit of the King's Inns; and ſimilar directions were given as to paying over and keeping the Accounts of the latter Duty. Till 1803, the Commiſſioners of Stamps ſuppoſed that the whole of the Duty on the admiſſion of Students and Barriſters was appropriated to the King's Inns: under this ſuppoſition the practice was for the Sub-treaſurer of the King's Inns to make out the admiſſions on unſtamped paper, to receive the whole Duty thereon, and to give the Student or Barriſter a certificate that he had paid it: the Sub-treaſurer once every Term carried his Book to the Stamp Office, and had the admiſſions properly ſtamped. In 1803 the miſtake about theſe Duties was diſcovered, but the moiety belonging to the revenue was not repaid, nor any Account thereof then made out; ſince that diſcovery the Commiſſioners of Stamps have retained the produce of the Duty of £.7. on the Indentures of Attornies Apprentices to indemnify the Revenue for the moiety of the Duty on admiſſions erroneouſly retained by the Society of King's Inns. No admiſſions have been ſtamped ſince 1803. The Duties thereon have been regularly paid to the Sub-treaſurer, but he has not paid over any part of the Revenue moiety thereof to the Receiver General of Stamps. An Account however was lately delivered by the Sub-treaſurer to the Stamp Office of the whole produce of the moiety of the Duties on all ſuch admiſſions from 1799, when the duty was firſt laid on, up to 5th February 1806, amounting to £.3,494. 4s. which the Sub-treaſurer ſtates to be leſs than the produce of the Duty of £.7. on the Indentures of Attornies Apprentices ſince 1803, retained by the Stamp Office. This Account ſhould be immediately ſettled; and we recommend that the Stamp Duties now appropriated to the King's Inns on admiſſions and Indentures ſhould be ſeparated entirely from the Public Revenue, and collected by an Officer of the King's Inns.

Appendix, Nos 3, 43.

Appendix, N° 3.

Appendix, N° 43.

The Inſpectors, Diſtributors, Town and Country Printers of Newspapers, Inſurance Companies, the Receiver General, the Contractors for Parchment, Vellum, and Paper, and the Warehouſe-keepers of ſtamped and unſtamped goods, give ſecurity in ſums varying according to the reſponſibility of their reſpective offices. The Warehouſes are ſupplied with Paper and Parchment by contract. The preſent contract for Paper was made about three years ago, and to ſubſiſt for five years, but lately ſome addition was made to the prices in conſequence of the additional Duties on Paper. The contract for Vellum and Parchment was renewed about three years ago, for five years, with the perſon who before held it. It is ſtated, that there has not been any Advertiſement during the laſt ten years for propoſals for a new contract for the ſupply of Vellum and Parchment. On this ſubject we have only to recommend, that after the expiration of the preſent contracts the Commiſſioners ſhould advertiſe for new contracts at leaſt once in every two years.

Appendix, N° 44.

Appendix, N° 1.

We have inſerted in the Appendix a Liſt of the Holydays kept in the Stamp Office, which are fewer than thoſe kept by the Stamp Office in London.

Appendix, N° 45.

Obſerving

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Obſerving ſome differences between the Accounts furniſhed to us of this Revenue, and the Account preſented to Parliament for the year ended 5th January 1806, we inquired into the cauſes of this diſagreement, and were informed by the Comptroller, that he was obliged to make up the Parliamentary Account before all the Diſtributors Returns were obtained, and to ſupply the difference by eſtimate; alſo that in the hurry of making up this Account ſome miſtakes were committed. We therefore called for and have inſerted in the Appendix a correct Account in the ſame form as that preſented to Parliament. Appendix, N° 46. Appendix, N° 47.

We likewiſe annex ſeveral other Accounts containing ſome uſeful information relative to this Revenue, but upon which we have not found it neceſſary to make any remarks. Appendix, N° 48, 49, 50, 51, 52.

We have given a more circumſtantial detail of the Duties of the ſeveral perſons employed in this Department, than was perhaps requiſite, for the explanation of the reforms we have thought it neceſſary to recommend; but we conceived that the detail even of theſe parts of the buſineſs, which have not appeared to us to require any reform, may ſuggeſt uſeful alterations to others; and that ſuch a connected view as we have endeavoured to give of the whole Syſtem, may enable thoſe who are entruſted with the adminiſtration of the finances of the country more eaſily to form plans for the future improvement of this important branch of the Public Revenue.

Before we conclude this Report, we feel it incumbent upon us to repreſent the great want of accommodation in the Stamp Office.—The rooms appropriated for the Board, the Secretary's and Comptroller's Offices, are inconveniently ſmall; the Stamping Rooms appear alſo very inſufficient for the buſineſs; but the accommodation for the Warehouſe-Keeper of Stamped Goods, is moſt particularly inconvenient: inſtead of one ſpacious apartment, in which all the Stamped Goods might be placed in regular order, a number of very ſmall rooms, or cloſets and preſſes, diſperſed at a diſtance from each other, are allotted for this purpoſe. We make this repreſentation, not only on the opinion of the Commiſſioners, but alſo on our own inſpection of the houſe. Appendix, N°s 20, 21.

It appears, that Government, ſome years ago, ſenſible of theſe defects, took meaſures for procuring more ſuitable accommodations for this Office; but circumſtances of a more urgent nature prevented the intended removal from being carried into effect.

The buſineſs has been ſince greatly augmented; and, for its regular and due diſpatch, it is highly neceſſary that a more commodious and extenſive building ſhould be ſpeedily provided.

J. S. ROCHFORT, (L. S.)
JAMES TRAIL, (L. S.)
FRED. GEALE, (L. S.)
ROBERT ALEXANDER. (L. S.)

Office of Enquiry,
Sackville Street, Dublin.
23d June 1806.

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APPENDIX.

No. 1.

The Examination of PETER HOLMES, Eſq.; taken upon Oath the 14th of February, 13th, 14th, 18th, and 19th of March 1806.

THIS Examinant ſaith,

THAT he is Secretary to the Board of Stamps; was appointed by commiſſion in the year 1799. The Board conſiſts of five Commiſſioners, who manage that branch of the Revenue.

This Revenue is collected in two ways, firſt at the head Office, where individuals pay the Duty for their paper and parchment which they bring or ſend to be ſtamped: ſecondly, by what is received in the country by the Diſtributors, for ſtamped parchment and paper, which is ſent to them by the Commiſſioners for the ſupply of their diſtricts.

When an individual wants paper or parchment ſtamped, he comes to the Receiver General's Office, and writes upon a ſlip of paper the particulars of the Stamps which he wants; this is entered in the Receiver General's daily book, and it is ſigned by him on his being paid for the Stamps therein ſpecified; the docket is then taken to the Comptroller's Office, entered in his daily book, and then ſigned by him; the docket and the different articles to be ſtamped are handed to the Teller-in of Stamps, who compares the number of the articles ſent in to be ſtamped, with the number mentioned in the docket. They are then given to the Superviſor, whoſe duty it is to ſee that the different Stamps mentioned in the docket are affixed to the paper or parchment ſent in to be ſtamped. When ſtamped they are taken to the Teller-out of Stamps, he compares the different articles ſtamped with the docket to ſee that they agree, he then delivers the articles to the perſon to whom they belong. He ſigns or initials the docket, and ſends it to the Regiſter of Warrants, who alſo enters it in his book, and files the docket, which remains in his office.

If Stamps are required by a retailer of Stamps, to the value of £.20 or upwards, a diſcount of 3 per cent. is allowed him. In this caſe a printed form is filled up, called a diſcount warrant, containing the particulars of the Stamps required, their value, and the amount of the diſcount. In all other particulars, it goes through the ſame courſe as the docket before deſcribed.

When there is more than one Stamp required on one piece of paper or parchment, the perſon ſending it in marks the places where the Stamps are to be affixed. Any inſtrument executed upon unſtamped paper, or upon a wrong Stamp, may be rectified within 61 days, upon a proper affidavit being made giving a ſufficient reaſon why the inſtrument was not duly ſtamped.

Any deed or paper may be ſtamped after any period of time, upon the penalty impoſed by Act of Parliament being paid.

The paper requiſite for Stamps to be ſupplied to the Diſtributors is provided by open contract publicly advertiſed.

The laſt contract for paper was made about three years ago, and is to ſubſiſt for five years; but lately ſome addition has been made to the contract prices, in conſequence of the additional duties laid on paper.

The contract for vellum and parchment was renewed about three years ago, for five years, and with the perſon who before held it, there being no other manufacturer who would undertake the ſupply. The contract prices have lately experienced ſome advance in conſequence of the additional duties.

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Examinant ſaith, that there has not been any advertiſement publiſhed for the laſt ten years, deſiring propoſals for a new contract for the ſupply of vellum and Parchment.

The vellum, parchment, and paper is put under the care of the Warehouſe-keeper of Unſtamped Goods, whoſe duty it is to take care that his wareroom is always ſufficiently ſupplied. When any of theſe articles are wanted, he applies to the Board, who give an order to the Contractor for the ſupply of the articles wanted.

It is the duty of the Warehouſe-keeper of Stamped Goods to have his wareroom conſtantly ſupplied with ſtamped parchment and paper. When in want of any particular deſcription of Stamps, he applies to the Board, who give directions to have a ſtamping warrant for the above accordingly prepared, reciting the particulars; this warrant is made out in the Secretary's Office, and an order made on it ſigned by a Commiſſioner, that the Surveyor and Teller do deliver to the Warehouſe-keeper the Stamps therein mentioned. On producing it to the Warehouſe-keeper of Unſtamped Goods, he ſends the paper or parchment required to the Surveyor. The ſtamping warrant is then taken to the Comptroller, and he is required to examine it, to ſee that the calculations are correct, and enter it in his book; when certified by him, it goes through the Teller-in and Surveyor, whoſe duty it is to ſee that the paper, &c. is duly ſtamped, and to deliver it with the warrant to the Teller-out.

When told by the Teller-out, it goes back to the Surveyor, who delivers the warrant and the ſtamped articles to the Warehouſe-keeper of Stamped Goods, who compares the warrant with the Stamps delivered to him; if he finds them correct, he ſigns a receipt for the ſame, and they are then charged to his account by the Comptroller.

The different diſtributors apply to the Commiſſioners for Stamps, when they have occaſion for them. On the paper which contains the application, an order is made by the Commiſſioners that the Warehouſe-keeper of Stamped Goods ſhould comply with the demand.

The Warehouſe-keeper then makes up the goods demanded, together with an account, ſtating the amount of the value and the Duty, which he copies into his book; the articles are delivered to the Office-packer, who is required to pack them carefully and deliver them to the Office Carrier, who delivers them to the Diſtributor. The Carrier is paid at a certain fixed rate per hundred, and is reſponſible for all goods delivered to him.

All parchment and paper ſent to the Diſtributors have the price for which they are to be ſold marked cloſe to the Stamp Duty, and the Diſtributors are inſtructed, that if they, in any inſtance, charge the public more for any parchment and paper than the amount of duty and value affixed at the head Office, that it will be conſidered as a breach of their duty; this order Examinant believes is ſeldom tranſgreſſed by the head Diſtributors, but frequently by their under Diſtributors.

The account, called a conſignment paper of the value and duty, is ſent to the Secretary's Office, to ſee that the calculations are correct; if correct, it is entered in a book, and forwarded to the Diſtributor, who returns it ſigned when he receives the goods; it is then ſent to the Comptroller, who charges the Diſtributor in his accounts with the amount of the value and duty thereof.

In Dublin, the Diſtributor pays the amount of his receipts daily to the Receiver General.

The Diſtributors in the country, who live convenient to an Exciſe Collector, pay in to him weekly; the other Diſtributors pay in to the Exciſe-Collector once every fortnight, month, or quarter, according to their reſpective diſtances from him, and the amount of their receipts.

The ſeveral Diſtributors ſend up the Collector's receipt for the amount of their payments, immediately upon receiving it, to the Stamp Office in Dublin; the Comptroller gives the Diſtributor credit for the amount, and charges it to the Collector's account, and a printed receipt is ſent from the Secretary's Office to the Diſtributor.

The Collectors remit, either in bills or caſh, to the Receiver General of Stamp Duties, who lodges the ſame daily in the Bank of Ireland to the Credit of the Teller of the Exchequer.

The Receiver General notifies to the Comptroller the amount of the remittances from the ſeveral Collectors, in order that they may be credited for the ſame in his Accounts.

Large

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Large balances are frequently retained by Collectors on account of the Stamp Duties, of which returns are made weekly to the Lords Commiſſioners of the Treaſury.

The Commiſſioners of Stamps ſeldom interfere with the Collectors of Exciſe, with reſpect to thoſe balances, becauſe they do not conceive that they have any controul over them.

The Diſtributors give ſecurity, in ſome degree, in proportion to the amount of the Stamps committed to their charge; it varies from £.1,200 to £.6,000, but the ſecurity is in very few inſtances equal to the value of the Stamps intruſted to them.

It has always been the wiſh of the Board not to intruſt the Diſtributors with Stamps beyond the amount of their ſecurities; but this has become impoſſible, on account of the great increaſe of the Stamp Duties.

The balances in the hands of the Diſtributors are much leſs now than they were formerly.

The Stock of the Diſtributors was taken annually by the Inſpectors of Stamp Duties until the laſt two years, when, in conſequence of the Spirit Licences having been put under their inſpection, they have not had time to pay the uſual attention to the examination of the Stocks of the Diſtributors, nor are there ſufficient Inſpectors to execute both duties ſatisfactorily.

It was the duty of the Inſpectors, after each inſpection, to return to the Board an account of the Stock in the hands of the Diſtributor, for the purpoſe of enabling the Comptroller to check his account.

The accuracy of theſe returns cannot, however, be fully relied on, becauſe, where there is a number of Sub-diſtributors in different parts of a Diſtrict, the account of all the Stock cannot be taken at one time and place.

The Diſtributors are allowed 6 per cent. on the amount of their actual ſales, except thoſe of Strong Water Licences, upon which they have no per centage, but generally receive, with the conſent of the Clerk of the Peace, a fee of half-a-crown upon each; they make their own bargain with their Sub-diſtributors. The per centage has never been varied ſince the commencement of the Stamp Duties.

The Diſtributors not receiving any per centage on the Spirit Licences, reduced laſt year their per centage, on the groſs amount of their ſales, to leſs than 3 per cent.

The Stamp Duties on Inſurances are checked by a Superviſor, who examines the books of the ſeveral Inſurance Companies; the Duties on Newſpapers and Pamphlets are computed by the Regiſter of Newſpapers and Pamphlets, who makes a monthly return of the duty incurred by each Printer during the month; this return for the Country Printers is forwarded to the Diſtributors; in Dublin it is delivered to the Printer, but the Printers are not required to ſign or acknowledge the account: if the amount is paid within thirty days after the expiration of the month in which it becomes due they are allowed a diſcount of 5 per cent. but if not paid within that period, the diſcount is not allowed.

All incident payments in the Stamp Office are made by order of the Board, and returned quarterly to the Lords of the Treaſury.

The hours of attendance are from nine to three o'clock, but no money is received after two o'clock, for the purpoſe of enabling the Receiver General to depoſit the receipts of the day at the Bank, and to compare his day book with that of the Comptroller.

All offices in the Stamp Office are executed in perſon, except the Comptroller, the Receiver General, and the Warehouſe-keeper of Stamped Goods.

In January, 1802, Government provided that the Office of Comptroller ſhould become efficient on the demiſe or removal of the preſent Comptroller; and that the ſalaries of the Receiver General and Warehouſe-keeper ſhould be reduced after the demiſe or removal of the preſent Officers.

Whenever a Diſtributor dies, or is diſmiſſed, an Inſpector is immediately ſent to take up his Stock and examine his Accounts.

The Stock of the Dublin Diſtributor, as far as Deponent recollects, has not been inſpected or taken by any Check Officer ſince the appointment of the preſent Diſtributor.

The four General Inſpectors of Stamp Duties have never had any orders from the Board to do any duty in Dublin, the reaſon of which, Examinant believes, is, that the Commiſſioners conceive they are particularly appointed for the purpoſe of inſpecting the Country Diſtributors, and the other branches of the Revenue in the country, there being two perſons employed in Dublin, one an Inſpector of Hat Duties, and the other a Police Magiſtrate employed by the authority of Government (although

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not on the eſtabliſhment) for the purpoſe of diſcovering and proſecuting perſons ſelling without licence, who by law are ſubject to take out a licence.

Examinant ſaith, there are three Clerks appointed to aſſiſt in his Office; that it is the only department in which there has been no increaſe; but he conceives this number not ſufficient for the duties of it; that his firſt Clerk, from infirmity, has not done any duty for upwards of two years paſt.

Examinant ſaith, it has frequently happened that when an Inſpector has gone down to the country to take the Stock of a Diſtributor, he has found the Stock on hand to be much leſs than what it appeared to be by the return made on oath by the Diſtributor.

There is no attendance book kept for any officers except for the Stampers; any that do not attend are fined at the diſcretion of the Commiſſioners, and the produce put into a fund for the benefit of any of the Stampers who may be ſick. The return of their attendance is made weekly to the Board by the Superviſor.

All commiſſions are required to be ſigned by three of the Commiſſioners, but this Examinant believes that the law does not fix any number for doing any other act of the Board.

The Inſpectors have hitherto been required to attend to all breaches of the Stamp Revenue, as well as to the inſpection of Diſtributors; but the Board, conceiving that ſufficient attention had not been latterly paid to the inſpection of the Diſtributors, found it neceſſary to divide the duty of the Inſpectors, and have lately iſſued an order that two of the Inſpectors ſhould confine themſelves ſolely to the inſpection of Diſtributors, and that the other two ſhould confine their attention during their tour to the diſcovery and proſecution of frauds; but this order has not yet been acted upon.

Examinant ſaith, that he doubts very much if the two Inſpectors will be equal to the inſpection of all the Diſtributors in the courſe of the year, unleſs the Board are empowered to employ and pay them travelling charges for a greater number of days than 176 in each year.

The Commiſſioners have never, in the recollection of this Examinant, cauſed the Stocks of licenſed venders of Stamps to be examined for forgeries.

Peter Holmes.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 2.

The Examination of Mr. WILLIAM DANIELL; taken on Oath the 4th and 6th of March 1806.

This Examinant ſaith,

That he is Firſt Clerk in the office of the Receiver General of Stamp Duties. Was appointed ſecond Clerk in the year 1774, and the year 1786 was appointed firſt Clerk.

The office of the Receiver General has been always a ſinecure, the buſineſs being done by the firſt Clerk, aſſiſted by the other clerks in the Office. The Receiver General and all his clerks are appointed by commiſſion approved of by the Lord Lieutenant.

The duty of the Office is to receive all Duties on Stamps applied for by individuals at the head Office in Dublin, and all the other Stamp Duties payable in Dublin, and all remittances from the Exciſe Collectors on account of payments made to them by the Stamp Diſtributors. And ſometimes he receives money from the Diſtributors in the country in particular caſes, under the ſpecial order of the Board. The Diſtributor in Dublin always pays to the Receiver General; all payments made in Dublin to the Receiver General are in caſh; and remittances from the Country Collectors are in caſh or bills not exceeding 31 days ſight.

When Stamps are applied for at the head Office, a warrant is filled up with the particulars of the Stamps required, this is examined in the Receiver General's Office. Examinant then receives the amount, and ſigns the warrant, which is entered in the day-

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day book. The warrant is then taken to the Comptroller, who likewiſe ſigns and enters it in his book. Theſe books are daily compared.

After the Stamps are delivered this warrant goes to the Regiſter of Warrants, who enters it in his book, which Examinant underſtands is compared with the Comptroller's book, for the purpoſe of preventing forged warrants being ſent into the Stamping Room.

He makes no payments in the Office except under a Board's order.

By Act of Parliament the Receiver General is required to pay the receipts of the week on the Friday in the ſucceeding week, but in conſequence of an order of the Lords of the Treaſury of 8th November 1804, the balance remaining in his hands at the cloſe of each day, after diſcharging the Board's orders, he pays in the following day to the Bank of Ireland, to the credit of the Teller of the Exchequer.

The bills which are remitted to him by the Collectors of Exciſe, are uſually ſent accepted; where they are not ſo, Examinant gets them accepted, and uſually lodges them the day after their receipt in the Bank of Ireland, to the credit of the Teller of the Exchequer. As ſoon as he receives a certificate from the Bank of the bills being paid, he has acquittances made out, which are entered and ſigned by the Receiver General, by the Comptroller, and the Accountant General at the Cuſtom-houſe, and Examinant then tranſmits them to the Collectors of Exciſe. The Comptroller gives no credit to the Collectors for remittances until he ſigns the acquittances.

At the cloſe of every week, the Receiver General ſettles with the Teller of the Exchequer, by producing to him the receipts of the Bank for all payments made on his account during the week, and alſo the Bank certificates for all bills which have been paid and brought to the credit of the Teller during the week, which he exchanges for one receipt from the Teller for the whole ſum.

After the cloſe of the week, he returns to the Comptroller the amount of his payments to the Teller in the preceding week, and produces to him the vouchers for his payments under the Board's order, for the amount of which the Comptroller gives him credit in account.

The reaſon that the Teller's receipts are not produced to the Comptroller to vouch the payments made to his credit in the Bank, is, that the Receiver General cannot get them from the Treaſury before his weekly account is made up.

The Comptroller returns weekly to the Lords of the Treaſury, an abſtract of the Receiver General's receipts and payments, and the caſh balance in his hands.

At the end of every quarter the Receiver General makes out a quarterly account of his incident payments, which he ſends to the Board, with the proper vouchers; a like account is alſo made out by the Comptroller, and ſent to the Board, by whom both the accounts are examined and compared; the vouchers are afterwards returned to the Receiver General.

The Receiver General's Accounts for each year muſt be paſſed before the Commiſſioners of accounts.

For this purpoſe, he furniſhes them with an account of his receipts and payments for the year, accompanied with the proper vouchers. The charge ſide of this account is checked by an account furniſhed by the Comptroller. The Commiſſioners of accounts never enter upon the examination of the Receiver General's account until they receive the Comptroller's account.

The accounts of the Stamp Office for the year 1804 are now before the Commiſſioners of Accounts.

William Daniell.

J. S. Rochfort,
Frederick Geale,
Robert Alexander.

No. 3.

The Examination of Mr. ROBERT MULOCK; taken upon Oath the 6th, 10th, 11th, 12th, and 20th of March, 1806.

This Examinant ſaith,

That he is Deputy Comptroller of Stamp Duties; was appointed by commiſſion in December 1802. The principal does no duty, the buſineſs is entirely conducted by this Examinant, aſſiſted by the clerks in the Office.

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The duty of the Comptroller is to controul and check the accounts of every department of the Stamp Office, and particularly thoſe of the Receiver General, the Diſtributors, the Warehouſe-keepers of Stamped and Unſtamped Goods, and alſo the payments made by the Diſtributors to the Exciſe Collectors.

When Stamps are applied for at the head Office, the docket or warrant ſpecifying the particulars of the Stamps, after being ſigned by the Receiver General, is brought to the Comptroller's Office, where it is entered in a day book containing columns for the number of the warrant, the name of the purchaſer, the different rates of Duty, the total amount of the Duty and the diſcount, after which it is ſigned by a clerk in this Examinant's Office. This book ſhould be totalled daily, and ſhould ſhew the number of each diſcription of Stamps iſſued, and the total amount of the Duty, and the deſcount allowed; the computations of every warrant ſhould be examined and checked in the Comptroller's Office, but Examinant admits that theſe computations are ſeldom if ever examined, and the book is not regularly totalled, except as to the amount of the Stamps and the diſcount, and that it is full of eraſures and obliterations, all which irregularities ariſe from the inefficiency of his clerks.

Examinant ſaith, that he has frequently repreſented the inefficiency of his clerks, and exhibited to the Board the ſtate of the books kept by thoſe clerks.

From the day book the buſineſs of every day ſhould be daily poſted into a ledger which contains columns for each reſpective head of duty in like manner as the day book; this ledger ſhould be totalled at the end of each week, but Examinant admits that this is ſeldom done; and alſo that the ledger contains a variety of eraſures and obliterations, which ariſes from inefficiency in his clerks as beforementioned.

He compares his day book daily with the Receiver General's book, as to the amount of the Stamps paid for during the day, and the amount of the diſcount; but he admits that there is no check in his office on the Receiver General's computations, or on the number of Stamps paid for, as the computations are never re-computed in the Comptroller's Office, nor have the number of Stamps as entered in the Comptroller's book, been compared with the number entered in the Receiver General's book for theſe two years paſt.

Examinant conceives it to be part of the duty of his Office to make a weekly compare of his day book with the book kept by the Regiſter of Warrants; this compare was in general regularly made until the beginning of laſt year, when from the indiſpoſition of Examinant and alſo of the Regiſter, no compariſon has been made for ſome length of time.

He keeps a monthly account for the ſeveral Printers of Newſpapers in Dublin; this account contains the name of each Printer, the title of the Newſpaper, and oppoſite to each the amount of the arrears due reſpectively at the cloſe of the preceding month, the produce of the Advertiſement Duty in the current month, the payments made to the Receiver General during the month, the diſcount allowed them on prompt payment, and the arrear remaining due by each Printer at the end of the month, which forms the firſt charge againſt him in the ſucceeding month's account; the produce of duty for the current month he takes from a monthly return made to his Office by the Regiſter of Pamphlets and Newſpapers. The payments to the Receiver General he takes from the receipts produced to him by the reſpective Printers, on which the diſcount, if any allowed, is marked.

The account of the duty on Inſurance is taken from the quarterly returns of the reſpective Inſurance Companies, certified by the Inſpector of Inſurance Offices, which, together with the Receiver General's receipts for the amount of the net Duties, are produced to this Examinant or his clerks, by the Secretary or Clerk of the Inſurance Office. The amount of the allowance, is marked on the return by the Receiver General.

The payments made by the Diſtributor in Dublin to the Receiver General, he enters in his books from a return made to him by the Receiver General, but the Receiver General's receipts are not produced to Examinant by the Diſtributor.

The acquittances to Collectors he takes from his acquittance book, in which all acquittances iſſued to Collectors are entered, after being firſt ſigned by the Comptroller. This book is totalled every week, and the Receiver General charged with the amount.

The Receiver General ſometimes receives money under a ſpecial order of the Board, from the country Diſtributors and Printers who are in arrear; for every ſuch payment the Receiver General's receipts are produced to this Examinant, who therefrom charges the Receiver General with the amount.

At

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At the end of every week he makes out, in a book of printed forms, an abſtract of the receipts and payments of the Receiver General for the week.

This abſtract, on the charge ſide, commences with the balance of the preceding week's abſtract; he then enters the groſs amount of the Duties on Stamps, Advertiſements, Pamphlets, Inſurance, Penalties, and Hat Duty, the payments made by the Diſtributor in Dublin, and the amount of the acquittances ſent to the Collectors during the week. On the diſcharge ſide he enters the payments made to the Teller of the Exchequer, as returned to this Examinant by the Receiver General, the Teller's receipts not being uſually produced to him.

Incidents and other payments he takes from his incident book, in which are entered the Board's orders for thoſe payments previous to their being preſented to the Receiver General; theſe orders are always ſigned by the Comptroller, after being entered in his book. Diſcount, and the allowances to Inſurance Companies and Printers of Newſpapers, he enters from his books before deſcribed.

The abſtract is then totalled and a balance ſtruck, which forms the firſt charge in the enſuing week's abſtract.

This balance he compares with the balance as ſtruck by the Receiver General, and if found to diſagree, the accounts are examined, till the cauſe of diſagreement is diſcovered.

A copy of the abſtract is ſent every week to the Lords of the Treaſury, to the Accountant General, and to the Commiſſioners of Stamps.

The Diſtributors ſhould make returns of their receipts and payments every week, fortnight, month, or quarter, according to their reſpective ſituations and diſtance from the Exciſe Collector. Theſe returns ſhould be made in a printed form, with which each Diſtributor is furniſhed by the Board, particularizing the number of each denomination of Stamps ſold. To this account ſhould be annexed the Collector's receipt for the payments made to him, but the Diſtributors very ſeldom inſert any thing in theſe returns, except the Collector's receipt for their payments to him.

Theſe receipts are ſent by the Board to the Comptroller weekly, when he numbers them and poſts the particulars of each receipt in the Diſtributor's payment book, from which book he afterwards in his Collector's Ledger debits the reſpective Collectors for the amount of the payments made to them: but he does not from theſe receipts give the Diſtributors credit, in the Diſtributor's Ledger, for each payment, but credits them at the cloſe of the quarter for the total amount of the payments made to the Collector during the quarter, as appearing by his Collector's Ledger.

The Collector's Ledger contains an account for each Collector of Exciſe, to whom the Diſtributors make their payments; in theſe accounts they are debited with the payments made to them by the Diſtributors, and credited with the acquittances iſſued to them by the Receiver General.

He keeps a book in which are accounts for each country Diſtributor, which accounts are made up quarterly, and a balance ſtruck.

In theſe accounts they are charged with the caſh in hand, the arrear of Advertiſement Duty, and ſtock remaining in hand at the cloſe of the preceding quarter, and the amount of conſignments of ſtamped goods made to them in the current quarter, which he takes from the conſignment papers returned to him by the Warehouſe-keeper of Stamped Goods, with the Diſtributor's receipts at foot thereof; but theſe papers are not regularly returned, in conſequence of which, if the Diſtributor does not charge himſelf with the conſignment in his own quarterly account ſent up to the office, it will remain ſurcharged in the quarterly account made out againſt him by the Comptroller.

The conſignment papers are never produced to the Comptroller, or entered in his books, until the papers are ſent back by the Diſtributors to the Office, with their receipts at foot for the Stamp goods forwarded. On the diſcharge ſide of theſe accounts are entered the payments to the Collectors of Exciſe, taken from the Collectors receipts ſent up to the office, the per centage allowed on ſuch payments, the incidents charged by the Diſtributors in their quarterly accounts, the Stock on hands, and the caſh balance.

The Country Diſtributors furniſh quarterly accounts to the Board, in which they make a general ſtatement of their accounts for the quarter, ſimilar to thoſe kept by the Comptroller. Their accounts frequently differ from the Comptroller's Accounts, a copy of which, taken from the Comptroller's book, is ſent after the cloſe of the quarter to each Diſtributor. Theſe quarterly accounts ſhould, agreeably to the Board's order, be furniſhed by each Diſtributor in ten days after the cloſe of the

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quarter, but this is ſeldom complied with, and the accounts are ſent up very irregularly, and ſometimes not at all; in all which caſes the quarterly ſtatements before-mentioned, made out from the Comptroller's book, are not ſent to the Diſtributor, becauſe the Comptroller cannot aſcertain the Stock on hand and the caſh balance in hand until he receives the Diſtributor's quarterly account.

The Comptroller uſually, after the cloſe of the quarter, makes a return to the Board of the ſeveral Diſtributor's quarterly accounts not ſent up, but this is ſeldom done till near the cloſe of the current quarter.

In ten days after the cloſe of the year each Diſtributor ſhould ſend up to the Board his account for the year.

This account is made out on a printed form, and on the charge ſide commences with the caſh on hand, the arrears of Advertiſement Duty outſtanding uncollected, and the Stock on hand at the cloſe of the preceding year. The amount of each conſignment of ſtamped goods, and the duty on Advertiſements and Pamphlets in the current year. On the diſcharge ſide are entered the reſpective payments to the Collectors of Exciſe during the year, the Diſtributor's ſalary or per centage, his incidents allowed, the arrears on Advertiſement Duty outſtanding, the diſcount allowed on prompt payments of advertiſement duty, the amount of ſtamped goods remaining unſold at the cloſe of the year, the value and duty of ſtamped goods (if any) returned to the head Office. A balance is then ſtruck, which is the caſh on hand, and forms the firſt charge againſt the Diſtributor in the ſucceeding year's account.

Annexed to this account is a ſtatement of the particulars of the incident payments claimed by the Diſtributor in his account, accompanied with the proper vouchers. There is alſo annexed an account of the amount of ſtamped goods remaining unſold in the Diſtributor's own hands, and the amount in the hands of his ſeveral Sub-diſtributors at the cloſe of the year, which muſt agree with the amount of his ſtock on hand as returned by him in this account.

To this is added the affidavit of the Diſtributor, ſtating that the foregoing account of incidents diſburſed by him, and the amount of ſtamped goods remaining unſold in his and his Sub-diſtributors hands to the beſt of his knowledge and belief are juſt and true.

The Comptroller makes up a yearly account for each Diſtributor; on the charge ſide of which he enters the caſh on hand, the arrear of Advertiſement Duty, and the Stock on hand at the cloſe of the preceding year, the amount of the ſeveral conſignments of ſtamped goods, and the Duty on Advertiſements for the current year, the former he takes from the conſignment papers as before-mentioned, and the latter from the certificate of the Regiſter of Newspapers and Pamphlets.

On the diſcharge ſide he enters the total amount of the payments made to the Exciſe Collector during the year, which he takes from his Collector's Ledger, the amount of the incidents allowed as returned in the Diſtributor's annual account, and in general ſuſtained by the proper vouchers, the per centage (which is 6 per cent. on the groſs produce of his ſales of Stamps, and the inſurance and Advertiſement Duties received by him during the year) amount of ſtamped goods cancelled (if any), the arrears of Advertiſement Duty outſtanding, and the Stock on hand at the cloſe of the year. A balance is then ſtruck, which is the caſh balance in hand. The Diſtributor is not allowed any per centage on the ſale of Spirit Licences.

This account is compared with the Diſtributor's annual account before-mentioned, and if any diſagreement appears, the accounts are examined to ſee in which the error lies: if the error is in the Diſtributor's account, the Comptroller in general furniſhes him with a reconciling abſtract, to enable him to correct his account.

The per centage allowed to Diſtributors is never re-computed at the time; but after the cloſe of the year, when the annual account is made up for Parliament, the groſs amount of the Diſtributor's ſales of Stamps, and receipts of Inſurance and Advertiſement duty is taken, and the per centage calculated thereon, which, if it agrees with the amount of the per centage allowed the different Diſtributors, it is preſumed that the ſeveral computations of per centages are correct.

The Comptroller ſends two copies of his annual account to each Diſtributor, one of which he ſigns (if correct) and returns it to the Board, the other he retains.

The Diſtributor's accounts are never paſſed by any other officer but the Comptroller.

The Comptroller ſends weekly to the Accountant General's Office in the Cuſtom-houſe, a return of the payments made by each Diſtributor to the reſpective Exciſe Collectors. This return he makes out from his book, in which the receipts of the different Collectors returned by the Diſtributors are entered. Every quarter the Comptroller

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Comptroller compares his Acquittance Book with the Accountant General's Acquittance Book, but he never makes any compare of his book in which the payments by the Diſtributors to the Collectors are entered, with the books and accounts of the Accountant General.

Examinant ſaith, that ſome time back, on comparing his book in which the payments of the Diſtributors to the Collectors are entered, with the Collector's receipts for the ſame, he diſcovered ſeveral ſums to a conſiderable amount not entered in the book, and that in conſequence, erroneous returns had been made to the Accountant General. This happened while Examinant laboured under a ſevere indiſpoſition, and was unable properly to attend his duties. As ſoon as he diſcovered the errors, he had the returns to the Accountant General corrected.

The Comptroller keeps an account for the Dublin Diſtributor, ſimilar to theſe kept for the Country Diſtributors, with this difference, that he is debited for the Stamps iſſued to him from the warrants ſigned by the Board, and is credited for his payments to the Receiver General from the return of thoſe payments made to the Comptroller by the Receiver General.

The Dublin Diſtributor furniſhes to the Comptroller a quarterly and annual account, ſtating on the charge ſide the amount of his caſh balance, and the Stock on hand at the end of the preceding quarter or year, and the amount of the Stamps iſſued to him in the current quarter or year; and on the diſcharge ſide, the amount of his payments to the Receiver General, the amount of his Stock and caſh balance in his hands at the cloſe of the quarter or year for which the account is made up. To the annual account of the Dublin Diſtributor is always annexed his affidavit that the return made in the account of the Stock in his hands is juſt and true.

The Comptroller likewiſe keeps accounts, in which, on the charge ſide, are entered, under columns headed for each particular denomination, all articles of paper, printed forms, and parchment iſſued to the Warehouſe-keeper of Unſtamped Goods; and on the diſcharge, his ſeveral deliveries of ſame, entered under columns headed in like manner as on the charge ſide. The columns of theſe accounts are at the cloſe of the year totalled, and a balance ſtruck, ſhewing the quantity of each denomination of paper, printed forms, and parchment remaining on hand with the Warehouſe-keeper at the cloſe of the year, which is transferred to the charge of the ſucceeding year's account. The articles iſſued to the Warehouſe-keeper during the current year, are charged by the Comptroller, from the bills furniſhed by and paid to the Contractors, with the Warehouſe-keeper's acknowledgment at foot of his receipt of the articles. The articles delivered are credited by the Comptroller from the Board's warrant to the Warehouſe-keeper of Unſtamped Goods, ordering the delivery of the articles ſpecified to the Warehouſe-keeper of Stamped Goods.

The Comptroller alſo keeps a book, in which he enters the particulars of each houſe-warrant for Stamps iſſued to the Warehouſe-keeper of Stamped Goods during the year.

At the cloſe of the year he makes out an account of the amount of each warrant, which he totals, which forms the charge againſt the Warehouſe-keeper for the Stamps iſſued to him during the year. But in this book he does not bring to the credit of the Warehouſe-keeper the amount of the conſignments made to the Diſtributors, but at the cloſe of every year he receives from the Warehouſe-keeper of Stamped Goods an annual account, in which he charges himſelf with the amount of the Stock on hand at the cloſe of the preceding year, and with the amount of the ſtamping warrants iſſued to him during the current year, and credits himſelf for the amount of the Diſtributors receipts for conſignments of ſtamped goods made to them in the current year.

The Comptroller checks the amount of conſignments by taking an account of all the conſignments charged by him to the ſeveral Diſtributors in their accounts during the year, which he totals and compares with the amount for which the Warehouſe-keeper has taken credit.

All conſignment papers are examined and re-computed in the Comptroller's office, and entered in a book kept for that purpoſe.

The Comptroller likewiſe keeps a book, containing a ſtatement of the account of each diſmiſſed or deceaſed Diſtributor, as it ſtood at the time of his diſmiſſal or deceaſe; and in theſe accounts they are reſpectively credited with all ſums ſubſequently paid on account of their balances, and for any ſtock delivered to their ſucceſſor, or taken up by the Inſpector.

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The Comptroller makes out a general annual account of the Stamp Duties, which is furniſhed to the Commiſſioners of Accounts, in order to be examined and paſſed by them.

The laſt account furniſhed to the Commiſſioners of Accounts was for the year 1804. The account for 1805 is not yet made out in conſequence of his not having got the proper documents from the ſeveral offices.

Every barriſter and ſtudent of the Inns of Court, ſince the year 1799, pay a Stamp Duty of £.20. each on their admiſſion, ten pounds of which is for the general Revenue, the remaining ten pounds is appropriated to the Inns of Court.

Every attorney's apprentice, previous to November laſt, paid a Stamp Duty of twelve pounds Britiſh on each indenture, which was received by the Dublin Diſtributor; and ſeven pounds of this Duty was appropriated to the Inns of Court, and five pounds belonged to the general Revenue.

The Duty payable by barriſters and ſtudents is received by the Treaſurer of the King's Inns, who enters the reſpective payments in his book, and gives to the barriſter or ſtudent a certificate of the Stamp Duties being paid; but a Stamp is not at the time procured or affixed to the inſtrument of admiſſion. Theſe inſtruments are copied by the Treaſurer in a book, and ſigned by the reſpective barriſters or ſtudents. The Treaſurer of the King's Inns ſhould bring to the Stamp Office his Book of Admiſſions to be ſtamped, accompanied with a liſt of the ſeveral barriſters and ſtudents admitted, and an account of the Stamp Office's moiety of the Duty received.

An account has lately been furniſhed by the Treaſurer of the Inns of Court to the Stamp Office, commencing the 25th March 1799, and ending the 5th February 1806, in which he acknowledges a receipt of £.3494. 4s. as the Stamp Office's moiety of the aforeſaid Duty. The Book of Admiſſions has not been ſtamped ſince the 30th of March 1803; at that time the Stamp Office's moiety of the Duty was not paid in, the Office being then ignorant that they were entitled to a moiety of the Duty; ſince the above period, the appropriated Stamp Duty on attornies indentures has been detained by the Stamp Office till the account with the Treaſurer of the Inns of Court is ſettled.

The Duty on attornies indentures was raiſed in November laſt to fifty pounds Britiſh on each indenture, ſeven pounds of which continues to be appropriated to the Inns of Court. Since the above period, the Duty has been received by the Receiver General of Stamp Duties on the indentures being ſtamped, and a diſtinct account is kept, both by the Receiver General and the Comptroller, of the portion of this Duty appropriated to the Inns of Court.

Robt Mulock.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 4.

The Examination of Mr. DENIS CROSSEN; taken on Oath the 18th and 21ſt day of February, 1806.

This Examinant ſaith,

That he is Teller-in of Stamps; that he entered the Office as a Stamper in October 1776, and was appointed Teller-in of Stamps on the 21ſt January, 1802.

All papers or parchments to be ſtamped are received by him.

Such as are brought in by individuals to be ſtamped, he counts and compares with the receipt or docket ſigned by the Receiver General and the Comptroller, to ſee that they agree; he then initials this docket, after which it is taken to the Stampers, and is their authority for ſtamping the paper.

Paper and parchment to be ſtamped for the ſupply of the Warehouſe for Stamped Goods, are iſſued by the Warehouſe keeper of Unſtamped Goods, under the authority of a houſe warrant; this warrant is brought to this Examinant, from which he enters in his Warrant Book the quantities of each deſcription of paper or parchment mentioned in the warrant, with the rate of the Stamps to be affixed.

As each delivery of paper or parchment is made to him he examines it, to ſee that it agrees with the deſcription contained in the houſe warrant.

The

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The warrant is ſeldom completed at one time, and therefore, as the paper and parchment are received by him, he enters them in the columns prepared for each denomination, until he has received the whole quantity mentioned in the warrant.

After he has entered it he delivers it to the Stampers.

The paper or parchment to be ſtamped for the Diſtributor of Dublin is iſſued under the authority of a warrant from the Board, made on the application of the Diſtributor.

Theſe warrants are entered, as before deſcribed by this Examinant, in a book kept ſolely for the Dublin Diſtributor's warrants; and each delivery is examined by him to ſee that it agrees with the deſcription contained in the warrant, previous to its being ſent to the Stampers.

He admits that the books exhibited to the Board of Inquiry contain a great many eraſures and obliterations, which he attributes to his having more buſineſs than he is able to do, and being frequently interrupted during the courſe of his entries, by people coming with ſmall orders for Stamps.

Denis Croſſey.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 5.

The Examination of Mr. PATRICK HALPIN; taken upon Oath the 18th and 21ſt of February, 1806.

This Examinant ſaith,

That he is Teller-out of Stamps; he came into the Stamp Office in March, 1774, and acted as Aſſiſtant Teller till the year 1801, when he was appointed Teller-out of Stamps.

A warrant is iſſued by the Board for goods required to be ſtamped, for the ſupply of the Warehouſe for Stamped Goods, or for the Diſtributor of Dublin.

When the goods are brought to be ſtamped, the warrant is produced to this Examinant; if it be a houſe warrant he enters in his Houſe Warrant Book the quantity of paper or parchment, with the rate of Stamps to be affixed; if it be a warrant for the ſupply of the Diſtributor of Dublin, the like particulars are entered in a book kept for his warrants only.

After the goods are ſtamped he delivers them to the Warehouſe-keeper of Stamped Goods, or to the Diſtributor in Dublin, as the caſe may be, entering the particulars of each delivery in the aforeſaid books, in the columns kept for each denomination mentioned in the warrant: until the warrant is completed, he examines each delivery to ſee that it agrees with the entry of the warrant made in his books.

All warrants are kept by this Examinant until the delivery of the goods mentioned in them is finiſhed: he then delivers the houſe warrants to the Warehouſe-keeper of Stamped Goods, and the warrants for the Diſtributor of Dublin, after the Diſtributor has paſſed his receipt on them, are delivered to the Comptroller who gives him a receipt for them.

No receipt is given by the Warehouſe-keeper or the Diſtributor in Dublin for the Stamps delivered to them until the warrant is completed, when they give a receipt on the back of the warrant.

After paper or parchment brought by individuals is ſtamped, the receipt of the Receiver General for the Stamps required is brought by the Bar-tender to this Examinant, along with the Stamps to be delivered; he compares them with the receipt, and delivers the Stamps to the individual; the receipt he retains, and afterwards gives it to the Regiſter of Warrants.

He admits that the books exhibited to the Board of Inquiry contain a great many eraſures and obliterations, which this Examinant ſays is occaſioned by the great hurry of buſineſs in the Office.

P. Halpin.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

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No. 6.

The Examination of PETER HOLMES, Eſq., Secretary to the Stamp Office, taken on Oath the 21ſt of March, 1806.

This Examinant ſaith,

That the Regiſter of Warrants is and has been for ſome time in a very bad ſtate of health; in conſequence of which, and there being no Clerk in his office, the buſineſs of his department has not been executed for the laſt ſix or ſeven weeks.

Examinant underſtands that the duty of the Regiſter of Warrants is to enter and file all original warrants iſſued in the Receiver General's Office, for the delivery of Stamps, and to compare weekly his warrant book with the Comptroller's warrant book; but the Regiſter of Warrants does not conſider it to be his duty to examine the computations of the warrants, nor has he been required by the Board to do ſo.

Peter Holmes.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 7.

The Examination of Mr. WILLIAM KNOWLES; taken upon Oath the 21ſt of February 1806.

This Examinant ſaith,

That he is Warehouſe-keeper of Unſtamped Goods in the Stamp Office; was appointed by commiſſion in 1796; has given a ſecurity to the amount of £.500. for the due performance of the truſt repoſed in him.

The duty of his office is to receive from the Contractors the parchment, paper, printed forms, &c. which are wanting to be ſtamped, to take an account of ſame, and ſee that the quality of each article is agreeable to the patterns given in by the Contractors.

He ſeldom has any Stock of moment or value on hands, the Warehouſe allotted to him being very circumſcribed, and not room to keep any quantity. When Examinant requires a ſupply of any of the above-mentioned articles for the Warehouſe, he applies to the Board by a written application, ſtating the particulars of the articles wanting; the Board thereupon iſſue an order to the Contractor for the delivery of the articles mentioned. This Examinant, as he receives the ſame, enters the particulars of each receipt in his Warehouſe book, in columns headed for each deſcription of parchment, paper, and printed forms uſed in the office

When any of the above-mentioned articles are required to be ſtamped for the ſupply of the Warehouſe of Stamped Goods, a Houſe Warrant is ſent to this Examinant, from the Secretary's Office, ſpecifying the particulars of the articles ordered to be delivered to the Teller-in, to be ſtamped for the uſe of the Warehouſe-keeper of Stamped Goods.

As the articles are delivered to the Teller-in, this Examinant enters the particulars of each delivery in the diſcharge ſide of his Warehouſe book, in columns headed as before-mentioned; he takes alſo an acknowledgment from the Teller-in for each delivery till the warrant is completed.

At the cloſe of each year he totals the reſpective columns of his Warehouſe book, both on the charge and diſcharge ſides, and ſtrikes the balance of each column, and returns an account of the ſame to the Comptroller; theſe balances he carries forward, and enters on the charge ſide of his Warehouſe book, the firſt articles in his enſuing year's account; the balances of the reſpective columns ſhould agree with the quantities of each deſcription of parchment, paper, and printed forms remaining in the Office at the cloſe of the year, and before he totals the columns in his Warehouſe book, he takes an account of the Stock on hand, and compares it with the Warehouſe book after the balances are ſtruck, he has always found his Stock on

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hand to agree with theſe balances, except in ſome very trivial deficiencies, which he has always made good.

Examinant ſaith, that his Stock has never been counted or examined by any other Officer.

Wm Knowles.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 8.

The Examination of Mr JOHN PURCELL, taken on Oath the 17th and 21ſt February, 1806.

This Examinant ſaith,

That he is Firſt Clerk in the Office of the Warehouſe-keeper of Stamped Goods; he was appointed by Commiſſion in July 1800, ſince which he has had the entire cuſtody of the Stamps in the Warehouſe for Stamped Goods. He gives no ſecurity.

When a ſupply of Stamps is wanted in the Warehouſe, the Warehouſe-keeper or his clerk makes out an application to the Board, ſtating the particulars of the papers and Stamps required, upon which the Board iſſue a houſe warrant to the Warehouſe-keeper of Unſtamped Goods, to deliver to the Teller-in the articles required to be ſtamped. From this application-paper this Examinant enters the particulars in the day book, and calculates the value of the paper and the amount of the Duty, which he alſo inſerts in the day book. Theſe calculations are afterwards compared with the houſe warrant.

The Teller-out enters in his book the particulars of each houſe warrant, which he diſcharges by entering each delivery of ſtamped goods to the Warehouſe-keeper

The Warehouſe-keeper does not keep any book in which he enters the ſtamped goods as received, but the Teller uſually ſends his book with the goods to the Warehouſe-keeper who marks off in the book the goods he has received; and when the book is not ſent, he takes a memorandum of the goods received, and marks them off in the book when next ſent to him. It frequently happens that there are ſix or eight houſe warrant at the ſame time not completed. When the whole of the articles contained in a warrants are delivered to the Warehouſe-keeper, he ſigns a receipt on the back of the warrant, which is then returned to the Teller-out, and by him delivered to the Comptroller. The Teller-out totals his book, which is examined by the Warehouſe-keeper, to ſee that the quantity delivered to him agrees with the entry in the day book from his application-paper.

He alſo enters in his day book the particulars of the conſignments of Stamps to the different Diſtributors.

Theſe two accounts, *viz.* the account of the particulars of the applications, and the account of conſignments to the Diſtributors, are cloſed half yearly, and a balance ſtruck; and an account of Stock on hand taken, to ſee that it agrees with the balance.

This account of Stock, has been always taken by this Examinant, ſometimes aſſiſted by the Warehouſe-keeper, without the controul or check of any other officer, until the laſt half year, when the account was taken by the Secretary and the Deputy Comptroller.

Each denomination of Duty is kept ſeparate in the Warehouſe; and in taking Stock, this Examinant takes the quantity of vellum, parchment, or paper, and the number and value of the Stamps in each denomination, on which he calculates the value and Duty, which he totals, to ſee that it agrees with the balance of the half yearly account.

The laſt account made up and checked in this manner was to the 5th of January 1804, at which time the Stock on hand agreed with the balance of the account.

Half yearly Stock accounts were taken on the 5th July 1804 and the 5th January 1805, but theſe have not yet been compared with the balance of the afore-mentioned accounts kept in the day book, for the year ending 5th January 1805; thoſe

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accounts have not been made up, nor the balances ſtruck, which Examinant ſaith has been occaſioned by the great increaſe of buſineſs within the laſt two years, which kept him chiefly employed in receiving and delivering Stamps, and from his not having ſufficient aſſiſtance to keep the accounts of the office properly poſted up. There are only two clerks in the office beſides this Examinant, one of whom has been but a ſhort time in the office, and has but little experience in the buſineſs.

At the cloſe of each year, an account is furniſhed to the Comptroller, containing the total amount of the conſignments to each Diſtributor during the year.

He alſo furniſhes the Comptroller with a warehouſe account for the year, on the debit ſide, of which the firſt article is the balance of the preceding year's account, being the value of Stock then on hand; then follow the amount of the houſe warrants iſſued during the year. On the credit ſide is entered the amount of the conſignments to the Diſtributors during the year, and alſo the amount of the cancelled Stamps (if any).

The balance is then ſtruck, which ſhould be the value of Stock on hand.

John Purcell.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

The further Examination of Mr. JOHN PURCELL; taken upon Oath the 7th May 1806.

Saith, that the laſt annual Warehouſe account furniſhed by him to the Comptroller was for the year ending the 5th January, 1804.

Stamped goods damaged or rendered uſeleſs by a change in the Duty, are cancelled by order of the Board. For this purpoſe the Warehouſe-keeper makes out an application to the Board, ſtating the quantity, the denomination, and the amount of the value and Duty of the Stamps to be cancelled. The Board then give an order for the delivery of the Stamps, which are given up to a clerk in the Secretary's office, and on their being found to agree with the application, they are cancelled, and the Warehouſe-keeper directed to take credit for the amount in his annual account.

Examinant ſaith, that houſe warrants which were iſſued ſix months ago, for the ſupply of the Warehouſe, are not yet completed, ſome of the goods contained in them being ſtill in the Stamping Room.

John Purcell.

J. S. Rochfort,
James Trail,
Fred^k Geale,
Robert Alexander.

No. 9.

The Examination of Mr. WILLIAM SIMPSON; taken on Oath the 20th of February 1806.

This Examinant ſaith,

That he was appointed a Stamper and Inſpector of Inſurance Offices in Dublin, in February 1795, and in the year 1800 he was appointed Aſſiſtant Superviſor of Stampers, which he now holds with the office of Inſpector of Inſurance Offices in Dublin.

His duty as Superviſor of Stampers is to ſuperintend the Stampers during the office hours.

The boxes containing the dyes are ſecured under three locks, the keys of which are kept by the Superviſor, the Receiver General, and the Comptroller. At nine o'clock in the morning theſe boxes are opened in the preſence of theſe officers or one of their reſpective clerks, and the dyes are delivered out by the Superviſor to the Stampers according as they are wanted. At three o'clock they are again depoſited in the boxes and locked up in an iron cheſt by the three officers before-mentioned.

The

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The articles which are ſtamped during the day are delivered to the Teller-out the ſame day, who locks up the Stamps that he is not able to deliver in the courſe of the day to the individuals applying.

The Stampers are never left at work without the Superviſor or Aſſiſtant Superviſor being preſent.

His duty as Inſpector of Inſurance Offices in Dublin is to receive at the end of every quarter a return from each office of the Inſurances effected by them during the quarter, with the Duty due thereon, which he alſo compares with their books, and if correct he certifies it to the Receiver General, to whom they pay the amount.

Wm Simpſon.

J. S. Rochfort,
Fredk Geale,
Robert Alexander.

No. 10.

The Examination of WILLIAM GORE, Eſq. Commiſſioner of His Majeſty's Stamp Duties; taken on Oath the 29th and 31ſt of May 1806.

This Examinant ſaith,

That although every exertion has been uſed, it is not yet in the power of the Stamp Office to make up an account for the Warehouſe of Stamped Goods to the 5th of January, 1806.

The delay in making up this account was owing to the Warehouſe-keeper's books not being poſted till very lately beyond the 5th January 1804; but within theſe few days the poſting has been completed up to the 5th January, 1805. That he conceives it will require three months at leaſt before they can be poſted up to 5th January, 1806.

The arrear in keeping theſe books poſted up were occaſioned by a great increaſe of buſineſs in the year 1804, and the want of additional aſſiſtance in the Warehouſe, which was not obtained until laſt year.

The account kept by the Comptroller againſt the Warehouſe-keeper is equally in arrear. This account is kept in ſuch a form as only to ſhew the groſs value of the Stock at any time in the Warehouſe.

In the year 1804 the Stamp Duties, with ſome exceptions, were converted from Iriſh into Britiſh currency, which neceſſarily increaſed the value of the Stock in the Warehouſe at the time this alteration took effect.

In 1805 another alteration took place, by bringing back a conſiderable proportion of the Stamps from Britiſh to Iriſh currency, and creating a correſponding variation in the value of the Stock in the Warehouſe.

The Comptroller had no means of regulating the charge againſt the Warehouſe-keeper according to theſe charges in the Duties without having a return of the Stock on hand of each denomination of Stamps at the time when ſuch changes took place. This can only be obtained from the Warehouſe-keeper after his books are poſted up.

An additional difficulty ariſes in making up the accounts for the laſt year, from ſeveral warrants iſſued during the year not having been completed, and the Teller's books, in conſequence of the hurry of buſineſs for the laſt two years are not poſted up ſo as to ſhew the quantities actually delivered to the Warehouſe under each of thoſe warrants.

Examinant thinks that it would be to the advantage of the Revenue to allow a per centage to the Diſtributors on their ſales of Spirit Licences, ſo as to give them an intereſt in increaſing the ſale of thoſe Stamps.

He believes the Diſtributors ſeldom intruſt their Sub-diſtributors with Stamps of high value, which they generally reſerve for their own ſales.

William Gore.

J. S. Rochfort,
James Trail,
Fredk Geale,
Robert Alexander.

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No. 11.

Amount of Stock in the Warehouſe of Stamped Goods, as taken by the Secretary and Deputy Comptroller of the Stamp Office, January 8th, 1806:

£.395,854. 7s. 3d.

Robt Mulock,
Depy Comptr.

No. 12.

The Examination of Mr. ROBERT MULOCK, Deputy Comptroller to the Stamp Office; taken on Oath, the 12th, 13th, and 29th of May 1806.

This Examinant ſaith,

That the general account of Stamp Duties, which the Comptroller furniſhes annually to the Commiſſioners of Accounts, contains on the charge ſide the balances of the deceaſed and diſmiſſed officers, of the preſent officers, and the Stamp balances of the preſent Collectors of Exciſe; the arrears of Duty outſtanding, the Stock in the Warehouſes and in the hands of the Diſtributors, all taken from the diſcharge ſide of the preceding year's account. Then follows, for the current year, the amount of the Stamps impreſſed or ſold at the head Office; the amount of paper and parchment ſupplied to the Warehouſe for unſtamped goods; the amount of Stamps ſupplied to the Warehouſe of ſtamped goods, and to the Dublin Diſtributor; the Duties on hats; the Duties on newſpaper advertiſements, pamphlets, and inſurances; and the amount of penalties for writing on paper or parchment not duly ſtamped.

On the diſcharge ſide, the payments to the Treaſury by the Receiver General; the ſalaries on the eſtabliſhment; the incidents paid at the head Office; the amount paid for vellum, paper, and parchment, and printed forms, the diſcounts allowed; the per centages and incidents allowed to the ſeveral Diſtributors; the amount of the balances and arrears outſtanding, including the amount of the Stock in the hands of the Warehouſe-keepers and the ſeveral Diſtributors. This account is accompanied with a particular ſtatement of the ſeveral balances and arrears, and alſo an account of the amount of the Stock in the two Warehouſes, and in the hands of each Diſtributor at the cloſe of the year. The Comptroller, in delivering in this account, makes oath before the Commiſſioners of Accounts, that it is juſt and true to the beſt of his knowledge and belief.

The Account is delivered in to the Account Office, unaccompanied by any voucher, either for the charge or diſcharge ſide, but the Receiver General delivers an annual account of his receipts and payments, together with the vouchers for all his payments. The Receiver General's receipts for Stamps ſold at the head Office are checked by that item in the account delivered in by the Comptroller; but this Examinant knows of no direct means poſſeſſed by the Commiſſioners of Accounts of checking the other part of the charge of the Receiver General's Account.

The Comptroller does not examine or certify the Receiver General's Account before it is ſent into the Account Office.

The houſe warrants for the whole year are generally brought to the Comptroller after the cloſe of the year, with the Warehouſe-keeper's receipts on the back thereof. He re computes the calculations, and charges the Warehouſe-keeper of Stamped Goods with the amount; he diſcharges the account of the Warehouſe-keeper of Unſtamped Goods with the quantity and value of the vellum, parchment, and paper.

Examinant ſaith there is great delay in returning theſe warrants to the Comptroller's Office: the warrants for the year ending 5th January, 1805, were not delivered to him till the month of April, 1806. He believes the reaſon of this delay was, that the Warehouſe-keeper had not poſted his book ſo as to enable him to aſcertain that he had received the goods contained in the warrants.

A conſignment

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A conſignment that is diſpatched from the Warehouſe at the cloſe of one year, but not received by the Diſtributor till after the commencement of the next, is charged to the Diſtributor in his account for the preceding year, and placed to the credit of the Warehouſe-keeper in his account for the ſame year.

That the houſe warrants for the year ending 5th January, 1806, have been all delivered in to him, but not being ſigned by the Warehouſe-keeper, it prevents his making up the account of the Warehouſe-keeper for that year.

In the public accounts for the laſt two years, the ſums ſtated as the produce of the Duty on the admiſſion of barriſters were not really received on that account, but were the produce of the Duty on attornies indentures, appropriated to the Society of King's Inns, but retained by the Stamp Office until the Society of King's Inns ſhould account for that portion of the Duty on the admiſſion of barriſters due to the Stamp Revenue.

Robert Mulock.

J. S. Rochfort,
James Trail,
Fred^k Geale,
Robert Alexander.

No. 13.

The Examination of Mr. JOHN PURCELL, Firſt Clerk in the Warehouſe of Stamped Goods; taken on Oath the 3d day of June, 1806.

This Examinant ſaith,

That he has not yet given a receipt on the back of any of the houſe warrants iſſued during the laſt year.

He believes that he has not yet received all the goods contained in thoſe warrants, as he knows there are unſtamped goods yet remaining in the Stamping Room, which were included in thoſe warrants; but as he did not keep any account of the deliveries made to him by the Teller, he does not know on which of the warrants the deliveries are deficient, or to what extent.

Examinant ſaith, that he cannot get any account from the Teller of the ſtamped goods delivered into the warehouſe on account of theſe warrants, as the Teller has not entered the deliveries regularly in his books.

For theſe reaſons he has declined giving receipts on the backs of the warrants.

John Purcell.

J. S. Rochfort,
James Trail,
Fred^k Geale,
Robert Alexander.

Further Examination of Mr. JOHN PURCELL; taken on Oath the 6th June, 1806.

This Examinant further ſaith,

That in making up the Warehouſe account for the year ending 5th January 1806, he will add the particulars of each houſe warrant iſſued during the year to the particulars of Stock appearing by his books to have been in the Warehouſe on the 5th January 1805; from the totals he will deduct the particulars of each ſpecies conſigned to the Diſtributors during the year. He will compare the account of the Stock found in the Warehouſe by the Check Officers on the 5th January 1806, with the balances as ſtruck in his book.

The Stock found in the Warehouſe by the Check Officers he believes will appear to be in many inſtances deficient, in conſequence of ſome of the houſe warrants for the year never having been completed; theſe deficiencies Examinant ſaith he ſhall conſider to be the goods undelivered on the houſe warrants.

John Purcell.

James Trail,
Fred^k Geale,
Robert Alexander.

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No. 14.

The Examination of Mr. THO^{s} WAY; taken upon Oath the 25th and 27th of February, 1806.

This Examinant ſaith,

That he is Regiſter of Pamphlets and Newſpapers in the Stamp Office; was appointed by commiſſion in 1798.

His duty is to mark and check the Advertiſement Duty on all the newſpapers printed in Ireland, and on all pamphlets brought to the Office to be regiſtered.

One of each publication of every newſpaper printed in Ireland, if in the country, is forwarded by the Diſtributor's to the Secretary's Office, where this Examinant receives them; if in Dublin, they are ſent by the reſpective Printers to his office; in ſome of theſe newſpapers the Duty on the Advertiſements is marked by the Diſtributor, which this Examinant checks, and where they are not marked he marks them himſelf.

He keeps an account for each newſpaper printed in Ireland, in which he enters the particulars of the Duty on the Advertiſements in each paper; this account he totals every month, and makes out therefrom an account for every Printer, containing the particulars of the Duty on the Advertiſements during the month, and the amount of the whole; theſe accounts are made up in a printed form, and ſigned by this Examinant.

Thoſe for the Country Printers he ſends to the Secretary's Office to be forwarded to the Diſtributors, and thoſe for the Dublin Printers he delivers himſelf to the reſpective Printers or their clerks.

Theſe accounts are the authority for the monthly payments to be made to the Diſtributors in the country, and to the Receiver General in Dublin.

At the end of every month he makes a return to the Comptroller of the name of each Printer, the title of the newſpaper, and the amount of Duty for Advertiſements incurred by each during the month.

The aforeſaid returns are always made before the cloſe of the enſuing month, as the Duties muſt be always paid within thirty days after the expiration of the month in which the Duty is incurred, to entitle the Printers to the diſcount allowed by law.

At the cloſe of each year he makes out an account containing the names of the different Printers, the amount of the Duty incurred by each, during the year; of which he returns two copies to the Board, who ſend one to the Comptroller.

This Examinant ſaith, that his mark or computation of the Duties on each newſpaper is not examined or checked by any other Officer, and that he has no clerk or aſſiſtant to check his computations.

He alſo keeps a book for entering all pamphlets which are brought to the Office to be regiſtered; he enters the title of the pamphlet, the Printer's name, and the amount of the Duty.

He marks the Duty on the pamphlet, and ſigns his name to it, which is the voucher for the Receiver General to receive the Duty.

He does not make any return of the Duties he marks on pamphlets to the Board, or to any Officer.

Thomas Way.

J. S. Rochfort,
Fred^{k} Geale,
Robert Alexander.

No. 15.

The Examination of ALEXANDER HOLMES, Eſq.; taken on Oath the 26th day of March, 1806.

This Examinant ſaith,

That he is Diſtributor of Stamps for the County and City of Dublin; was appointed by commiſſion in the year 1794; he receives no ſalary, but is allowed 6 per cent.

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cent. on the amount of the Stamps ſold in the Office; his office for diſtributing Stamps is held in the Stamp Office, and is open every day in the year, (Sundays, Chriſtmas day, and Eaſter day excepted) from nine in the morning until four in the afternoon, and occaſionally in the evenings in Term time.

Ever ſince this Examinant came into office, and alſo in the time of his predeceſſor, all paper and parchment ſtamped for the uſe of his Office, has been ſupplied by the Diſtributor himſelf, and not from the Warehouſe of Unſtamped Goods, the reaſon of this, Examinant apprehends, is in conſequence of a much greater variety of articles being wanted in Dublin than in any other part of Ireland, which renders it more convenient that the paper and parchment neceſſary ſhould be ſupplied by the Diſtributor, than to paſs through the Warehouſe of Unſtamped Goods.

When the Diſtributor requires a ſupply of Stamps he fills up a warrant, which contains an application to the Board, and the particulars of the Stamps wanting, with their amount; this warrant he ſends to the Secretary's Office, where it is entered, the calculations re-computed, and an order obtained at the foot thereof from the Board, to the Tellers and Superviſor to ſtamp the articles mentioned.

After the Stamps are delivered to the Diſtributor, he ſigns a receipt on the back of the warrant, which is then ſent to the Comptroller by the Teller-out; he pays in daily to the Receiver General when his receipts amount to about £.100, or upwards.

Examinant ſaith, that his Stock of Stamps on hand has never been taken by any Officer; but at the cloſe of the year, when he furniſhes his annual account, he makes a return to the Board of the particulars of the Stock then remaining on hand, which is verified on Oath; his Stock on hand has ſeldom exceeded five thouſand pounds until this year.

He gives ſecurity by himſelf, and two ſureties, in the amount of three thouſand pounds.

Alex^r Holmes.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 16.

The Examination of Mr. RICHARD MALINS, Second Clerk in the Secretary's Office at the Stamp Office, taken on Oath the 7th of May, 1806.

This Examinant ſaith,

That the duty on Inſurances, whether effected in Dublin or in the country, are by the preſent law directed to be accounted for, and paid at the Stamp Office in Dublin; but the Inſurance Companies at Cork are allowed to account for and pay the Duties to the Diſtributor of the Diſtrict.

When a Diſtributor applies for a ſupply of Stamps, he ſtates in his demand the quantity of each ſpecies which he wants, and the quantity of the like kinds remaining on hand. If the Commiſſioners think the quantity demanded too great, they reduce it; or if they ſuſpect the return to be incorrect, they direct a further inquiry to be made before the demand is complied with.

R. Malins.

J. S. Rochfort,
James Trail,
Fred^k Geale,
Robert Alexander.

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—No.

A RETURN of the DISTRIBUTOR of CORK

CORK - - - - - - - - - DIANA and ROBERT ROSS, their

		£.	s.	d.	£.	s.	d.
1805 April 5th.	To Cash on hand - - - - - - - -				38	5	8
	Arrears of Duty on Advertisements due by Knight	480	1	—			
	— - - - - - - - - Flynn	43	—	—			
	— - - - - - - - - Trant	14	14	—			
	— - - - - - - - - Connor	12	6	—			
	— - - - - - - - - Driscoll	187	6	—			
				Old Arrears.	737	7	—
	— - - - - - - - - Knight	39	15	2			
	— - - - - - - - - Betson	56	12	1			
	— - - - - - - - - Haly	75	9	1			
					171	16	4
	To Stock of Stamped Goods on hand - - -				6,502	10	6½
	To Consignments of Stamped Goods - N° 123	2,674	4	6			
	— - - - - - - - - 136	1,366	14	8			
	— - - - - - - - - 186	3,493	7	6			
	— - - - - - - - - 101	1,589	13	9			
	— - - - - - - - - 225	97	19	—			
					9,221	19	5
	Amount of Duty on Advertisements published in the Cork Evening Post - - Knight	75	15	6			
	— - Cork Advertiser - - Betson	132	16	3			
	— - D° Mercantile Chronicle. D. Haly	156	12	8			
					365	4	5
	Amount of Duty on Policies of Insurance against Fire, and granted by A. Shinkwin, Agent to Royal Exchange - - - - - -				189	6	8
					17,226	10	—½
April 5th.	To Stock on hand of Spirit Licences - - - - - -				929	16	6
				£.	18,156	6	6½

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17.—

for the Quarter ended 5th July 1805.

Account for the Quarter ending 5th July 1805.

1805.		£. s. d.	£. s. d.
July 5th.	By amount of sundry Payments to Collector, Cork - - - -		5,491 12 —
	By Arrear of Advertisement Duty, sundries, old Arrears	737 7 —	
	— - - - - - - - Knight	16 19 —	
	— - - - - - - - Betson	44 5 —	
	— - - - - - - - Haly	44 8 —	
			842 19 —
	Stopped on account of per Centage and Incidents -	- - - -	353 7 9
	By Stock of Stamp Goods on hand & under Distributors	- - - -	10,456 9 4½
	By Value and Duty of Stamped Goods returned to the head - - - - - - - -	— — —	— — —
	By Discount allowed - - - - - Knight	4 10 2	
	— - - - - - - - Betson	6 17 9	
	— - - - - - - - Haly	8 12 9	
			20 — 8
			17,164 8 9½
	By Value and Duty on Spirit Licences, returned to the head Office -		173 — —
July 5th.	By Stock of Spirit Licences on hand - - - - - -		786 15 7½
	Cash on hand - - - - - - - - - -		32 2 1½
		£.	18,156 6 6½

Robert Mulock,
Dep^y Compt^r.

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No. 18.

AN ACCOUNT of the Value of STAMPS in charge againſt each Diſtributor in IRELAND, on the 5th of January 1805; together with an Account of the Value of the Conſignments ſent to each Diſtributor, and the Produce of their Sales, in the Year ending the 5th January 1806, ſpecifying the Diſtrict and Name of Diſtributor.

DISTRICT.	Name of Diſtributor.	Stock on Hand the 5th January 1805. £.	s.	d.	Conſignments ſent to Diſtributors in the Year ending 5th Jany 1806 £.	s.	d.	Groſs Produce of Sales, in the Year ending 5th Jany 1806 £.	s.	d.
Antrim	R. J. O'Connor	8,224	12	4½	34,096	16	7½	18,534	16	1½
Armagh	R. Levingſton	3,565	3	2	7,330	18	8	3,790	7	1¾
Athlone	George Kerr	4,513	4	3	2,627	16	6½	2,528	2	—½
Ballinaſloe	G. Rourke	1,688	10	10½	1,039	6	8½	918	7	9½
Ballymena	James Clarke	864	9	3½	4,841	12	2½	2,363	3	6½
Ballymote	J. Motherwell	756	4	11¼	900	2	6	437	2	8
Carlow	E. Fleming	3,713	14	2¾	7,645	8	10½	4,414	16	3¼
Caſtlebar	A. Andrews	1,761	19	1½	1,817	2	7½	916	8	9½
Cavan	H. Donaldſon	3,260	6	—	6,654	18	8½	3,460	14	8¼
Clare	M. M'Donough	3,997	16	7	2,082	15	—½	2,644	11	—¼
Clare	M. Canny	3,561	15	4	5,940	5	3	1,958	9	5¼
Cork	D. & R. Roſs	9,659	—	5½	47,419	10	9	43,218	6	6½
Caſhell	J. Hanning	3,142	9	4½	3,475	11	8½	1,609	17	5¼
Clonmell	J. Nowlan	5,532	16	3½	16,773	8	7½	10,495	4	10½
Cookstown	J. Collins	1,355	1	7½	1,309	6	5¾	685	4	3¾
Donegal County	W. Brandon	7,782	12	4½	-	-	-	1,474	11	7
Donegal County	J. Pitcairn	6,308	—	9½	3,391	17	—½	2,004	13	10¾
Donegal Town	J. Crawford	1,716	13	9	1,889	7	—¼	612	11	9¾
Down	S. Reed	5,025	9	10	21,865	8	5	14,968	11	6
Downpatric	B. Parkinſon	1,990	19	10	2,652	8	4½	803	18	11¾
Drogheda	W. Holmes	2,589	7	3¾	8,674	3	—½	4,330	19	—¼
Dungannon	P. Kerr	2,526	4	11¾	2,680	16	8½	2,167	11	10¾
Dungannon	G. Kerr	2,946	3	10¼	749	2	6	2,324	6	5¼
Fermanagh	C. Oliver	5,221	17	4	6,338	10	9	241	4	1½
Fermoy	J. J. Hutchinſon	2,078	7	9¼	4,799	8	3½	2,865	15	11
Kerry	F. M'Gillicuddy	3,157	6	10	6,464	13	5½	3,182	7	11½
Kildare	J. Butler	3,574	4	6½	6,119	19	11½	2,819	2	1½
King's County	R. Coghill	5,105	17	—	7,513	—	8	4,719	4	1½
Kilkenny	H. Prim	4,027	13	3	12,365	15	1½	9,407	15	5¾
Killarney	E. Grady	2,058	9	8	3,333	11	10½	1,634	16	—
Limerick	P. Walſh	11,760	3	3	29,526	16	1¾	23,626	9	2½
Leitrim	A. Johnſtone	3,558	12	6½	3,193	16	10½	1,622	1	10½
Londonderry	W. Camack	21,875	6	4	10,908	3	8½	6,765	6	10½
Longford	F. Bell	3,342	9	10	5,347	19	2	3,484	17	8¼
Louth	P. Parks	1,519	14	9¼	6,069	5	4½	4,819	10	11¼
Loughrea	W. Kelly	1,488	—	10¼	3,393	16	7	1,370	8	3
Lurgan	Ann Bowen	1,314	—	6	948	2	4¾	638	17	4¾
Lurgan	J. Wilſon	1,621	15	6½	2,739	6	9	961	12	7
Magherafelt	A. Hamilton	1 293	1	1	2,678	14	10½	1,217	2	1¾
Mayo	T. Jones	5,612	16	5½	1,599	18	5	9.3	5	8¾
Meath	G. Holdcroft	3,769	12	2½	6,219	10	11¼	3,536	11	10¾
Monaghan	J. & C. Batterſby	4,006	10	7	6 187	4	5½	4,673	11	10
Moate	N. Ruſſell	1,451	19	8½	883	16	1½	643	—	9½
Nenah	A. Smith	2,039	2	8¼	-	-	-	351	3	5
Nenah	E. Power	1,688	1	3½	4,898	13	8	1,789	3	4¾
Portarlington	T. Jerſon	1,574	19	11	921	1	—	603	12	8
Queen's County	S. Simpſon	3,197	17	3½	7,105	9	3½	4,541	9	3
Roſcommon	W. Cooper	5,984	19	9¾	5,772	6	8½	2,503	2	3¾
Roſcrea	E. Dudley	3,311	12	6½	-	-	-	781	7	10½
Roſcrea	J. Deane	2,530	4	8	2,132	5	10¼	965	8	8¼
Sligo	J. Chriſtian	4,529	13	1½	6,703	12	6½	2,950	—	—
Strabane	J. M'Farland	2,820	12	7	5,987	18	1½	3,137	14	9¾
Tanderagee	J. Prentice	806	5	6½	2,662	10	10½	628	6	1½
Tuam	M. Morris	5,168	13	7½	22,035	19	1	5,172	2	7½
Tyrone	G. Buchannon	4,081	15	8	5,524	11	10	3,355	9	4½
Waterford	E. Plunkett	4,500	—	6¼	16,807	8	7	12,143	9	3½
Weſtmeath	J. Reeves	3,792	10	7½	4,037	18	5½	2,862	4	7¾
Wexford	A. Boyd	8,518	—	6	13,370	15	10	7,959	15	3¾
Wicklow	W. M'Murray	2,796	11	8¾	5,757	14	6½	3,869	12	8½
Weſtport	John Kelly	559	14	—¾	985	16	5½	981	8	10½
Dublin	A. Holmes	15,551	15	3	74 656	19	8	72,701	11	10½
	£.	247,775	9	1¼	491,800	18	9½	334,914	9	8

Robt Mulock, Dep^{y} Compt^{r}.

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(No. 19.)—AN ACCOUNT of the respective Day in each Year on which the STOCK on Hand of the WAREHOUSE-KEEPERS of STAMPED and UNSTAMPED GOODS, and the different DISTRIBUTORS, was taken by Inspectors or other Check Officers, for Five Years, ended 5th January 1806.

Office or District.	Officers or Distributors Names	Day of the Month when the Stock was taken, respectively, in the Year ending 5th January				
		1802.	1803.	1804.	1805.	1806.
Antrim	Rowland J. O'Connor	Sept. 7th Nov. 20th 1801	—	Aug. 1st 1805	Nov. 19th 1804	—
Athlone	John Carr	—	Oct. 31st 1802 January 20th	April 20th	—	March 6th 1805
Armagh	Robert Levingston	—	Novem. 13th	August 19th	Mar. 28th 1804	—
Ballinasloe	Thomas Rorke	—	October 31st January 20th	April 20th	June 2d	August 23d
Ballymena	James Clarke	—	Novem. 17th	August 3d	September 22d	—
Ballymote	John Motherwell	—	January 13th July 30th	—	—	—
Bruff	Edward Burnett	—	March 18th July 26th	July 11th	—	—
Carlow	Eliz. Fleming	—	May 28th	March	January	—
Castlebar	Ann Andrews	December 31st	Novem. 11th	April 28th	December 7th	September 10th
Cavan	Harriet Donaldson	—	August 23d	June 23d	March 20th	—
Clare	Marg. Mc Donough	—	July 16th February 29th	April	November 12th	June 22d
Cork	Diana Rose	—	April 3d	October 13th	October 10th	—
Cashell	James Hunning	—	April 14th	August 23d	November 23d	—
Clonmell	Jeremiah Nowlan	—	April 13th Septem. 14th	Septem 6th	October 27th	—
Cookstown	John Collins	October 20th	Novem. 10th	July 18th	August 27th	—
Coleraine	John Rice	October 23d	Novem. 6th	August 6th	July	—
Donegal County	Isaac Pitcairne	—	October 18th	June 28th	June 30th	February 18th
Donegal	James Crawford	October 31st	October 17th	June 27th	June 26th	February 25th
Down	Samuel Reed	August 9th	Decem. 4th	Decem. 12th	—	January 16th
Downpatrick	Bernard Parkinson	—	Novem. 22d	Novem. 1st	—	January 13th
Drogheda	William Holmes	—	Decem 7th	April 19th	February 17th	September
Dungannon	George Kerr	October 20th	Novem 11th	August 16th	September 5th	—
Fermanagh	Charles Oliver	November 3d	August 25th	June 25th	June 20th	November 3d
Fermoy	John Hutchinson	—	April 12th	Septem. 23d	October	May 27th
Galway	Edw. Tyrrell	December 24th	Novem. 10th	April 25th	December 20th	July 5th
Kerry	Fran. M'Gillcuddy	—	March 27th August 20th	October 27th	August 22d	—
Kildare	John Butler	—	June 11th	April 23d November	May	—
King's County	Robert Coghill	—	May 13th Novem 22d	May 23d October	—	—
Kilkenny	Henry Prim	—	April 10th	April 2d	—	—
Killarney	Edmund Grady	—	April 5th Septem 3d	October 17th	—	—
Limerick	Phil Welsh	—	February 21st July 5th	August 8th	—	—
Leitrim	Andrew Johnston	May 25th	January 14th July 21st	June 20th	—	—
Londonderry	William Carmick	October 25th	October 21st	June 30th	August 2d	May 11th
Longford	Thomas Bell	March 20th	June 28th	June 19th	November	March 14th
Louth	Paul Parks	—	April 12th Decem. 6th	April 12th	March 16th	September
Loughrea	William Kelly	—	January 22d Novem. 5th	July 10th	Septem. 14th	July 18th
Lurgan	Jos Wilson	—	Novem. 17th	June 5th October 23d	June 15th	—
Magherafelt	Archibald Hamilton	October 21st	Novem. 9th	July 16th	Septem. 14th	—
Mayo	Thomas Jones	—	January 4th	May 3d	October 16th	July 4th
Meath	George Hillcroft	June 9th	Decem. 5th	April 21st	November	August
Monaghan	Jn° & Carh Brownsby	October 12th	October 6th	August 18th	June 18th	—
Moate	Nath. Ruffell	—	—	April 25th	—	July 13th
Nenagh	Rich. Power	—	February 18th June 28th	June 25th	May	April 13th
Portarlington	Thos. Ferion	—	Septem. 9th	May 5th	—	—
Queen's County	Sarah Simpson	—	Novem. 13th	May 6th	—	—
Roscommon	William Cooper	—	January 18th Decem. 13th	May 29th April 8th	Septem. 29th	September 9th
Roscrea	Jos Deane	—	February 16th June 19th	June 30th	June	—
Sligo	James Christian	—	January 10th August 11th	April 5th	October	June 20th
Strabane	James M'Farland	October 30th	October 12th	June 29th	July 2d	March 5th
Tinderagee	James Prentice	—	—	September 2d	May 28th	—
Tuam	Mich. Morris	December 28th	Novem. 8th	April 11th	—	—
Tyrone	George Buchannon	October 21st	October 10th Decem. 27th	August 13th	September 1st	—
Tipperary	John Collins	—	Septem. 20th	—	—	—
Thurles	James Mackay	—	February 20th	—	—	—
Waterford	Eliz. Plunkett	November 22d	Septem. 26th	Septem. 16th	December 6th	—
Westmeath	John Reeves	—	Decem. 16th	April 23d	December	February
Wexford	Ann Boyde	May 13th	—	May 14th	December 31st	August 19th
Wicklow	William M'Murray	April 28th	April 17th	Feb 25th	December	—
Westport	John Kelly	—	January 2d	May 1st	December 1st	August 19th
Dublin Distributor	Alex. Holmes	—	—	—	—	—
Warehouse keeper of Stamped Goods	Richard Jones	—	—	—	—	December 1805
Warehouse-keeper of Unstamped Goods.	William Knowles	—	—	—	—	—

Peter Holmes, Secr.

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No. 20.

The Examination of The Honourable HUGH HOWARD; taken upon Oath the 18th and 27th of March, 1806.

This Examinant saith,

That he is first Commissioner of His Majesty's Stamp Duties. There are five Commissioners. Commissions, contracts, and some other things are required to be signed by three Commissioners; but for many matters, the Act of Parliament only requires the signature of one Commissioner. All officers, clerks, and Distributors of Stamps are nominated by Government.

This Examinant is of opinion that the present establishment of officers and clerks is nearly sufficient in point of number for the business of the Office, provided they were efficient. But he thinks some of the clerks, particularly in the Comptroller's office, are very incapable of executing their duty properly. Examinant saith, that one cause of the inefficiency is, that persons are frequently appointed that are not qualified for their situations; and that this observation attaches to some of the clerks who have been longest in the Office.

Some of the Distributors appear to be very unfit for their situations, and many of them are very irregular in transmitting the returns and accounts required by the Board.

Examinant thinks that if capable and proper people were generally appointed as Distributors of Stamps, that it would be advisable they should remit their receipts to the Receiver General of Stamp Duties, instead of paying to the Collectors of Excise, and having the remittances made by them to the Receiver General as at present. The reason for Examinant thinking this change would be expedient is, that the Excise Collectors are not under the controul of the Commissioners of Stamps, who have therefore no power to call on them, when they improperly retain balances of the Stamp Duties in their hands.

The Commissioners of Stamps send weekly to the Lords of the Treasury a return of the balances of Stamp Duties in the hands of each Collector, and do not consider it as their duty to interfere further in respect to such balances.

Examinant states that the Stamp Office is so extremely confined in point of room, and so very inconvenient, that there is great difficulty in carrying on the business. Government were so sensible of this, that in the year 1796, when the Revenue was very far short of what it is at present, they purchased a large house for a Stamp Office, which they afterwards converted into a Barrack; and that though the Government ever since have acknowledged the insufficiency of the accommodation of the Stamp Office, they have not taken or authorised the Commissioners to take any effectual measures for the obtaining better accommodation.

H. Howard.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 21.

The Examination of WILLIAM GORE, Esq.; taken upon Oath the 19th and 20th of March, 1806.

This Examinant saith,

That he is a Commissioner of His Majesty's Stamp Duties.

That the Stamp Office is extremely confined and insufficient, and that in some departments of the Office there is a deficiency of clerks.

Examinant thinks that an additional clerk is particularly necessary to be employed in the Secretary's Office, solely to make out the warrants, calculate the amount of the Duties, and compare the consignment-paper with the warrant, before it goes to the Warehouse-keeper, and that the consignment-paper and warrant should be returned

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turned to him from the Warehouſe-keeper, in order to compare them and forward the conſignment-paper to the Diſtributor for his ſignature, and when returned ſigned, to be compared again by this clerk, and lodged by him in the Comptroller's office.

He conceives the greateſt deficiency in the number of clerks is in the Secretary's office.

Examinant ſaith that ſeveral of the Diſtributors at preſent employed are unfit for their ſituations, and that they are often very irregular and incorrect in the accounts they tranſmit; but he thinks that if their number was more limited, thereby their emoluments increaſed, it would be an inducement to people of more reſpectability to undertake the office.

He is alſo of opinion, that if reſpectable and capable people were in general appointed Diſtributors, it would be to the advantage of the Revenue that they ſhould remit their own receipts to the Receiver General of Stamp Duties, inſtead of the money paſſing (as at preſent) through the hands of the Collector of Exciſe.

The Commiſſioners of Stamp Duties have no controul whatever over the Collectors of Exciſe, who often retain in their hands large balances on account of the Stamp Duties.

Examinant alſo thinks that if a more reſpectable claſs of people were appointed Diſtributors, they would be more likely to check frauds and evaſions of the Stamp Duties, in their ſeveral diſtricts, than the claſs of people who are now too frequently appointed to thoſe ſituations.

He is of opinion that it would tend very much to the improvement of the Revenue if a per centage was allowed upon the whole of the ſales of the Diſtributors, including Licenſes; in which caſe he thinks the preſent per centage might be reduced.

He is of opinion that evaſions of the Stamp Duties, particularly in hats, and receipt Stamps and licenſes, have been, and are yet very conſiderable; but lately in conſequence of preſſing orders from the Board, the Diſtributors have been more active in obliging people to take out licenſes, and in conſequence that Revenue is now becoming more productive.

With reſpect to forged Stamps, this Examinant believes that the circulation of them has been very extenſive, ſome conſiderable diſcoveries have been made of late, and ſome people are now under proſecution.

When the ſelling of Stamps was open to every body, there appeared to be many forgeries, which he believes was afterwards checked by reſtricting all perſons from ſelling Stamps, except ſuch as were approved of and licenſed by the Commiſſioners.

At preſent any perſon taking the oath preſcribed by the Act, and entering into a recognizance for £.100 not to ſell forged Stamps, is entitled to a licenſe, which the Commiſſioners cannot refuſe to give; this facility in procuring licenſes, Examinant believes, has enabled ſome improper perſons to vend Stamps, and forgeries have again become more frequent.

Examinant ſaith that the amount of Stamps appearing by the Warehouſe-keeper's accounts to be on hand at the cloſe of each year is conſiderably increaſed by a great quantity of Stamps out of uſe remaining there, which have not been yet cancelled.

William Gove.

J. S Rochfort,
Fred^k Geale,
Robert Alexander.

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No. 22.

An ACCOUNT of the CASH BALANCES in the Hands of the Collectors of Excise on account of the STAMP DUTIES, at the four Quarters ending 5th April, 5th July, 10th October, 1805, and 5th January, 1806, after deducting the Bills on hand unacquitted to each Collector, at the respective periods above-mentioned.

DISTRICT.	5th April, 1805.	5th July, 1805.	10th October, 1805.	5th January, 1806.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Armagh	447 17 3½	893 9 4	4,527 11 4½	1,184 5 10½
Athlone	1,310 15 0½	1,163 18 3	1,290 11 3½	1,684 18 2
Cavan	170 0 0	217 0 0	551 2 6	1,072 1 5
Cork	- - -	469 6 8	4,157 11 6½	2,648 11 6½
Clonmell	703 18 7½	812 0 5¼	1,750 6 7½	1,314 11 1¾
Colerain	238 19 7¼	338 11 3½	516 16 0¾	556 16 0¾
Dundalk	- - -	- - -	2,067 7 0¾	40 19 9¾
Drogheda	221 8 5¾	479 4 5½	230 19 0½	469 18 3½
Ennis	1,223 3 7	1,019 5 0½	1,454 19 4½	2,025 4 11¾
Foxford	157 18 0½	37 2 2¾	189 12 8¾	374 4 11¼
Galway	351 1 6¾	921 2 1½	156 13 10¼	2,632 16 11¾
Killybegs	120 1 4¼	453 7 10½	355 12 2¾	464 17 4¾
Kilkenny	296 1 9	394 14 1½	943 9 6½	1,382 14 9½
Limerick	1,017 19 9½	790 19 9½	1,520 19 9½	2,553 19 9¼
Lisburne	998 9 8¼	912 6 5¼	4,631 10 7¾	—
Larne	80 6 10	280 16 2½	168 17 4½	87 0 0
Londonderry	374 14 11¼	489 8 4¼	- - -	633 11 8¾
Loughrea	347 11 3¼	84 6 7	1,259 2 10½	2 8 2
Maryboro'	716 9 9¾	1,383 2 4¾	2,382 0 11½	3,984 8 3¼
Mallow	0 10 0½	170 10 0½	170 17 0½	260 10 0½
Naas	100 0 0	192 19 4½	767 17 8	1,257 5 1½
Newry	250 2 9½	238 19 7¼	547 4 11¼	332 15 11¾
Sligo	1,164 12 4½	934 7 10¾	1,013 11 2½	1,119 8 7½
Strabane	626 4 6	734 1 9	729 3 10½	1,926 16 5¾
Strangford	1,081 1 4½	436 8 6½	739 19 0½	59 8 3½
Trim	540 9 5¾	312 12 2¼	365 8 6¼	668 11 2
Tralee	1,807 0 7½	2,073 6 4¼	2,334 7 5¼	2,886 15 9¾
Waterford	819 18 0¼	483 3 0½	2,830 15 1¼	775 16 10¼
Wexford	332 3 1½	410 17 6	406 8 4½	783 9 1½
Wicklow	150 2 7¼	133 2 7¾	1,869 1 9¾	258 1 9¾
£.	15,649 2 7	17,260 10 5½	36,929 19 10½	33,442 8 7¾

Robt Mulock,
Depy Compr.

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No. 23.

The Examination of JOHN SMART, Esq. Deputy Accountant General; taken upon Oath the 14th and 26th of May, 1806.

This Examinant saith,

That in his office an account is made up of the Stamp Duties received by such of the Revenue Collectors as are authorized to receive those Duties from the Distributors of Stamps: the charge part is entered on the authority of a certificate from the Comptroller of Stamp Duties; the discharge part, from the acquittances issued by the Receiver General of Stamps, which are signed by the Accountant General, like the Revenue acquittances, and entered in a book kept for that purpose. Copies of these accounts are every year made out and sent up to the Auditor General, with the Collector's Revenue account.

That when a Collector dies or is dismissed, owing a balance on account of the Stamp Duties, the succeeding Collector is charged with the said balance in his Stamp account, and credited for it in his Revenue account, by which means he is enabled to remit the whole amount to the Stamp Office, out of his receipts on the Revenue account; and thus all the balances of dismissed and deceased Collectors on account of Stamp Duties, are made good to the Stamp Revenue out of the Revenue of Customs and Excise.

Jn° Smart.

J. S. Rochfort,
James Trail,
Fred^k Geale,
Robt Alexander.

No. 24.

The Examination of THOMAS SURTEES RAINE, Esq.; taken on Oath the 15th and 16th of May, 1806.

This Examinant saith,

That he is the officer for preparing and engrossing civil accounts in the Account Office.

That two annual accounts are furnished by the Stamp Office to the Commissioners of Accounts; one, the account of the Receiver General, which is merely a cash account of his receipts and payments; the other, an account made up by the Comptroller, called a general account of the Stamp Duties.

The Receiver General's account is not accompanied with any vouchers for the charge; but vouchers are delivered for the discharge, excepting for the discounts at the head Office.

The charge part of the account is necessarily taken upon the Receiver General's own statement, but if any thing remarkable appears upon the face of the account, this Examinant reports it to the Board. Examinant compares all the items (except the discounts at the head Office,) of the discharge side with the vouchers, and where any voucher is wanting or deficient, he reports it to the Board.

The Comptroller's general account furnishes no check, except in a few instances, on the charge part of the Receiver General's account but for the purpose of obtaining this check,

The Examination of the Receiver General's account is never closed until that of the Comptroller is delivered in.

The Comptroller's general account is not accompanied by any voucher, either for the charge or discharge side.

Examinant sees that the balances, arrears, and Stock in the Warehouses, and in hands of the Distributors, as stated at the foot of the preceding year's account, are rightly brought forward in the charge side of the account under examination; but

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the charge ſide of this account can undergo no further examination except as to the caſtings.

The diſcharge ſide, ſo far as it contains the ſame items as the Receiver General's account, is compared therewith, and checked by the ſame vouchers; where any difference occurs, it is reported to the Board. He re-computes the per centages on the groſs produce of the Diſtributor's ſales, as ſpecified in the Comptroller's account.

If any error appears in the caſtings or otherwiſe on the face of theſe accounts, this Examinant, with the ſanction of the Board, defires the Officer who ſigns the account, to attend and correct it.

After the accounts are examined, two copies are engroſſed on parchment, and laid before the Board, with ſuch obſervations as have occurred to this Examinant. The Commiſſioners of Accounts then examine the accounts, and the parties ſigning them are afterwards ſworn to them before the Board, and examined upon ſuch points as appear to the Commiſſioners to require explanation.

Both copies are ſigned by the Commiſſioners of Accounts, and by this Examinant: one of them is delivered to the accounting party, the other remains in the Office.

An abſtract of them is then ſent with the Commiſſioners Report to the Lord Lieutenant, and a copy of both to the Lords of the Treaſury.

Thos Surtees Raine.

J. S. Rochfort,
James Trail,
Fredk Geale,
Robert Alexander.

No. 25.

An ACCOUNT of the Produce of STAMP DUTIES for Five Years ending the 5th of January, 1806, diſtinguiſhing each Duty as far as can be aſcertained.

	1802.	1803.	1804.	1805.	1806.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Produce of Stamps at the Head Office, and by Diſtributors -	196,729 5 7½	193,998 10 10¼	199,528 5 8½	370,404 19 2¼	481,615 13 2¾
Duty on Advertiſements - -	7,936 4 —	9,159 16 4	8,898 16 —	10,353 10 —	13,711 17 3
Duty on Inſurance - - - - -	4,416 4 —	6,376 7 —½	6,162 4 9½	7,274 17 —½	7,092 7 8¼
Duty on Pamphlets - - - - -	6 19 4	1 15 —	4 6 3	9 1 10	3 5 —
Duty on Hats at Head Office -	554 5 —	302 1 —	1,339 8 6	1,075 19 —	1,164 10 9
Penalties - - - - - - - -	290 — —	89 3 2	190 — —	153 6 8	136 5 10
Duty on Admiſſion of Barriſters	- - -	- - -	- - -	2,140 — —	1,556 13 8¼
Caſh received by the Solicitor for Coſts, &c. - - - - - -	- - -	- - -	- - -	126 5 8	—
Caſh received from Retailers for ſelling Spirits at a Fair, &c. -	- - -	- - -	- - -	- - -	8 13 —
£.	209,932 17 11½	209,927 13 4¾	216,123 1 3	391,537 19 4¾	505,289 6 5½

N. B. In the Year ending 5th January, 1805, the Spirit Licences were transferred from the Exciſe to the Stamps.

Robt Mulock,
Depy Comptr.

No. 26.

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No. 26.

The Examination of Mr. ALEXANDER HOLMES, Diſtributor of Stamps for the City and County of Dublin, taken on Oath 20th June, 1806.

Examinant ſaith,

That all the Spirit Licence Stamps uſed in the City and County of Dublin are furniſhed by the Dublin Diſtributor; that he does not attend the Quarter Seſſions, but ſupplies at his Office ſuch perſons as require thoſe Stamps; that for every Stamp ſold for the City he receives a fee of a crown, of which, by agreement, he allows one half to the Clerk of the Peace; and for every Stamp above £. 11. Britiſh, ſold for the County he receives a fee of a crown; and for every Stamp not exceeding £. 11. Britiſh, he receives half a crown. Of theſe fees on the County Stamps, he allows no part to the Clerk of the Peace. The Clerks of the Peace for the City and County of Dublin fill up the Spirit Licences at their own Offices in Dublin, and never at the Quarter Seſſions.

Alex^r Holmes.

J. S. Rochfort,
James Trail,
Fred^k Geale,
Robert Alexander.

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—No.

AN ACCOUNT of the Total Emoluments of the several DISTRIBUTORS

DISTRICT.	Distributor's Name.	Amount of Per Centage.			Fees paid out of the Revenue.			Fees paid by Individuals. By Act of Parliament.			Fees paid by Individuals. Other Fees.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Antrim	R. J. O'Connor	361	15	1½	-	-	-	24	12	2	[a]47	14	3½
Armagh	Rob. Livingston	89	14	1½	-	-	-	-	-	-	5	5	10½
Athlone	Geo. Carr	29	9	6	-	-	-	10	10	6	-	-	-
Ballinasloe	Thos Rourke	34	0	0	-	-	-	3	0	0	[b]10	5	0
Ballymena	Js Clarke	50	0	0	-	-	-	3	8	3	-	-	-
Ballymoate	J. Motherwill	29	15	2	-	-	-	-	-	-	-	-	-
Carlow	E. Fleming	72	0	3½	0	3	7½	10	17	6½	-	-	-
Castlebar	Ann Andrews	30	16	9	-	-	-	-	-	-	-	-	-
Cavan	H. Donaldson	67	8	6½	-	-	-	7	0	0	[c] -	-	-
Clare	Margt McDonogh	138	15	2	-	-	-	-	-	-	-	-	-
Cork	D. & R. Ross	963	4	4½	-	-	-	59	0	0	[d] 5	11	6
Cashell	Js Hanning	54	7	6	-	-	-	4	7	6	[e]30	0	0
Colerain	No Return		—			—			—			—	
Cookstown	John Collins	18	12	9¾	-	-	-	-	-	-	-	-	-
Clonmell	John Nowlan	217	8	6¼	-	-	-	23	0	5	-	-	-
Donegal Coy	Wm Brandon	59	5	1¾	-	-	-	-	-	-	-	-	-
Donegal Town	Js Crawford	14	15	0¾	-	-	-	-	-	-	-	-	-
Downe	Sam Reid	156	14	6	-	-	-	13	5	6	-	-	-
Downpatrick	Fen Parkinson	38	14	6	-	-	-	-	-	-	-	-	-
Drogheda	Wm Holmes	91	9	10½		—			—			—	
Dungannon	Pat. Kerr	68	3	5		—			—			—	
Fermanagh	Chr Oliver	89	0	9¾	-	-	-	10	5	5¼	-	-	-
Fermoy	Jno Hutchinson	58	10	6¼	-	-	-	6	7	6	-	-	-
Galway	No Return.		—			—			—			—	
Kerry	No Return.		—			—			—			—	
Kildare	Jno Putler	50	0	0	-	-	-	-	-	-	-	-	-
King's Coy	Rob. Coghill	46	4	7	-	-	-	11	10	7	5	15	5
Kilkenny	Henry Prim	184	4	4	-	-	-	22	7	6	-	-	-
Killarney	Edmd Grady	67	7	7½		—			—			—	
Limerick	Phil. Walsh	488	1	8	-	-	-	20	5	0	-	-	-
Leitrim	Andw Johnston	39	15	1½	-	-	-	-	-	-	-	-	-
Londonderry	Wm Camack	114	6	6½	-	-	-	13	18	11½	-	-	-
Longford	John Bell	62	6	0¼	-	-	-	10	0	0	4	3	0¾
Louth	Paul Parks	73	0	0½	-	-	-	9	7	6	-	-	-
Loughrea	Wm Kelly	44	9	1¾	-	-	-	-	-	-	-	-	-
Lurgan	Ann Bowen	44	5	8½	-	-	-	-	-	-	-	-	-
Magherafelt	Arch Hamilton	37	1	1¾	-	-	-	-	-	-	-	-	-
Mayo	Thos Jones	19	11	6	-	-	-	-	-	-	-	-	-
Meath	Geo. Holdcroft	71	1	11	-	-	-	12	10	0	-	-	-
Monaghan	J. & C. Battersby	74	2	1½	-	-	-	-	-	-	-	-	-
Moate	Nat. Ruffell	21	2	9	-	-	-	6	13	4	-	-	-
Nenagh	Aquilla Smith	68	10	3½		—			—			—	
Portarlington	Thos Terton	17	18	10	-	-	-	4	0	0	-	-	-
Queen's Coy	Ch. Simpson	77	9	1¼	-	-	-	7	10	0	-	-	-
Roscommon	Wm Cooper	74	10	7	-	-	-	-	-	-	-	-	-
Roscrea	Edwd Dudley	54	12	10¾	-	-	-	9	5	0	-	-	-
Sligo	Js Christian	95	5	8¾	-	-	-	6	10	0	-	-	-
Strabane	Js McFarland	64	18	8¼	-	-	-	4	12	1	11	1	3½
Tanderagee	Js Prentice	13	7	9½	-	-	-	6	12	2¼	-	-	-
Tuam	John Morris	55	19	5¼	-	-	-	5	7	6	-	-	-
Tyrone	Geo. Buchannon	80	9	10	-	-	-	2	0	0	-	-	-
Waterford	Eliz. Plunket	252	9	1½	-	-	-	21	2	6	-	-	-
Westmeath	John Reeves	50	0	0	-	-	-	13	0	0	-	-	-
Wexford	Anne Boyde	127	18	8½	-	-	-	30	0	0	-	-	-
Wicklow	Wm M. Murray	47	7	5	-	-	-	14	12	6	-	-	-
Westport	John Kelly	11	2	4½	-	-	-	-	-	-	-	-	-
DUBLIN	Alex. Holmes	809	6	11¾	-	-	-	54	0	0	-	-	-

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27.—

for the Year ended 5th January 1804, made out from their own Returns.

Total Emoluments.	Payments thereout to Sub-Distributors: N° of Sub-Distributors.	Rate of Per Centage.	Amount.	Net Emolument.	
£. s. d.			£. s. d.	£. s. d.	
434 1 7½	10	3 p^r Cent.	37 15 7	396 6 0½	[a] The other Fees are on Bill and Receipt Stamps, & Kerry Bonds.
95 0 0	- - -	- - -	- - -	95 0 0	Fees not mentioned in Return.
40 0 0	- - -	- - -	- - -	40 0 0	
47 5 0	- - -	- - -	- - -	47 5 0	[b] On Bill and Receipt Stamps.
53 8 3	- - -	- - -	- - -	53 8 3	
29 15 2	1	- - -	5 0 0	24 15 2	
83 1 5	4	2 p^r Cent.	7 4 11	75 16 6	[Stamps.
30 16 9	- - -	- - -	- - -	30 16 9	[c] ½d. for Paper of Commercial
74 8 6¾	7	2½ p^r Cent.	- - -	- - -	Amount not returned.
- - -	2	4 p^r Cent.	22 15 9	115 19 5	[d] On Notary Publicks & Hatters.
1,057 15 10	10	3 p^r Cent.	50 8 11	1,007 6 11	[e] On the fractional parts of pence
59 5 0	1	- - -	10 0 0	49 5 0	[on retail sale.
—	—	—	—	—	
- - -	- - -	- - -	- - -	18 12 9¾	
240 8 11½	9	- - -	48 16 0½	191 12 11	
- - -	- - -	2½ p^r Cent.	—	—	
- - -	- - -	- - -	- - -	14 15 0¾	
170 0 0	8	- - -	56 17 6	113 2 6	
- - -	- - -	- - -	- - -	38 14 6	This return for the year 1803.
—	—	—	—	—	
—	—	—	—	—	
99 6 3	2	2½ p^r Cent.	5 0 0	94 6 3	
64 18 0½	- - -	- - -	- - -	64 18 0½	
—	—	—	—	—	
—	—	—	—	—	
—	—	—	—	—	
- - -	9	2½ p^r Cent.	—	—	
63 10 7	5	- - -	3 0 0	60 10 7	
206 11 10	7	3 p^r Cent.	3 7 8½	203 4 1½	
—	- - -	- - -	—	—	
508 16 8	3	3 p^r Cent.	18 4 0	490 12 8	[stated.
- - -	3	- - -	11 7 6	- - -	Receives Fees, but amount not
128 13 9½	3	3 p^r Cent.	40 0 0	88 13 9½	
76 10 0	3	- - -	21 10 0	55 0 0	Fees not particularized by Return, but included in the p^r Cent^ge
82 7 6	2	—	—	—	
- - -	- - -	- - -	- - -	No sum particularized.	
- - -	- - -	- - -	- - -	D^o	
- - -	- - -	- - -	- - -	D^o	
- - -	- - -	- - -	- - -	- - -	Fees on Game Licences, but
- - -	- - -	- - -	- - -	- - -	[no amount stated.
83 11 11	5	3 p^r Cent.	20 12 0	62 19 11	
- - -	4	—	—	—	
27 16 1	- - -	- - -	- - -	27 16 1	
—	—	—	—	—	
21 18 10	- - -	- - -	- - -	21 18 10	
84 19 1¼	12	2½ p^r Cent.	21 14 8	63 4 5¼	
- - -	4	- - -	21 12 3	Return states £. 50. only.	
63 17 0	- - -	- - -	- - -	63 17 0	
101 15 8¾	2	- - -	8 0 0	93 15 8¾	
80 12 1	—	—	—	—	
20 0 0	- - -	- - -	- - -	20 0 0	
61 6 11¼	3	3 p^r Cent.	6 19 9	54 7 2¼	
82 9 10	4	3 p^r Cent.	12 0 0	70 9 10	
273 11 7½	4	2½ to 3.	40 0 0	233 11 7½	
63 0 0	- - -	- - -	- - -	63 0 0	
157 18 8½	3	2½ p^r Cent.	30 0 0	127 18 8	
61 19 11	- - -	- - -	14 6 5	47 13 6	
11 2 4½	- - -	- - -	- - -	11 2 4½	
863 6 11¼	- - -	- - -	- - -	863 6 11¼	

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—No.

A RETURN of all Perſons who hold OFFICES, or are employed

N° of Officers	Deſcription.	Name.	How appointed.	Duration of Intereſt.	How executed.	Groſs Amount of Salaries and fixed Allowances.	Fees.	All other Emoluments.
						£. s. d		£. s. d
5	Commiſſioners	Hon. H. Howard Edward Fitzgerald William Gore John Trench Ed. Fenefather	Patent.	Pleaſure.	Perſon.	800 0 0 500 0 0 500 0 0 500 0 0 500 0 0	- - - - - - - - - - - - - - -	8 0 0 8 0 0 8 0 0 8 0 0 8 0 0
	Secretary - -	Peter Holmes - -	Commiſſ[n]	D°	D°	500 0 0	- - -	8 0 0
3	Clerks in Secretary's Office:	Robert Smith - Richard Mullins - Thos Mulock -	D°	D°	D°	200 0 0 160 0 0 75 0 0	- - - - - - - - -	- - - - - - - - -
	Receiver Gen[l]	Thomas Lindſey - -	D°	D°	by 1st Clerk	600 0 0	- - -	- - -
	Firſt Clerk -	William Daniell - -	D°	D°	Perſon	250 0 0	- - -	- - -
3	Clerks: - -	William Marland - William Tynell - Iſaac Smith -	D°	D°	D°	100 0 0 75 0 0 75 0 0	- - - - - - - - -	- - - - - - - - -
	Comptroller -	George Molyneux -	D°	D°	Deputy.	400 0 0	- - -	- - -
	Dep[y] Compt[r]	Robert Mulock - -	D°	D°	Perſon.	250 0 0	- - -	- - -
	1ſt Clerk - - 2d D° - - 3d D° - -	William Kelly - George Hamilton - A[d] Campbell -	D°	D°	D°	100 0 0 75 0 0 75 0 0	- - - - - - - - -	- - - - - - - - -
	Warehouſe-keeper of Stamped Goods	Richard Jones - -	D°	D°	D°	300 0 0	- - -	- - -
3	Clerks in the Warehouſe-keeper's Office:	John Purcell - Ab[m] M[c]Cullock - Thomas Slow -	D°	D°	D°	100 0 0 75 0 0 75 0 0	- - - - - - - - -	- - - - - - - - -
	Regiſter of Warrants	Thomas Cuthbert -	D°	D°	D°	100 0 0	- - -	- - -
	Packer of Country Goods	Thomas Lafarelle -	D°	D°	D°	60 0 0	- - -	- - -
	Porter in the Warehouſe	John Whyte - -	By Order of the Board.	D°	D°	31 0 0	- - -	- - -
	Watchman -	Andrew Whyte - -	Commiſſ[n]	D°	D°	50 0 0	- - -	- - -
	Meſſenger -	Peter Mercier - -	D°	D°	D°	50 0 0	- - -	- - -
	Chamber-keeper	William Cummins -	D°	D°	D°	40 0 0	- - -	- - -

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28.—

In the Department of His Majesty's STAMP DUTIES.

Total Emoluments.	Deductions.	Net Emolument	Observations.	Other Employments, Places, Pensions, &c.		
				Description.	Annual Value.	Attendance.
£. s. d.		£. s. d.				
808 0 0	- - - - -	808 0 0				
508 0 0	- - - - -	508 0 0	The sum of £3 is allowed in lieu of Stationary.	—	—	—
508 0 0	- - - - -	508 0 0				
508 0 0	- - - - -	508 0 0				
508 0 0	- - - - -	508 0 0				
508 0 0	- - - - -	508 0 0	Hours of attendance from 9 o'clock in the morning until 3 in the afternoon To attend the Board, to take down and register their proceedings, to communicate their orders and instructions, and to carry on the general Correspondence of the Office.		—	—
200 0 0	- - - - -	200 0 0	—	—	—	—
160 0 0	- - - - -	160 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—		—	—
600 0 0	- - - - -	600 0 0	—		—	—
250 0 0	- - - - -	250 0 0	His duty is to receive the produce of the Revenue, to pay over and account for the same, shall compute all Warrants for Stamps made out in his Office.		—	—
100 0 0	- - - - -	100 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—		—	—
400 0 0	- - - - -	400 0 0	—		—	—
250 0 0	- - - - -	250 0 0	His duty is to inspect, examine, and comptroll the several Accounts of the Revenue at the head Office, and of all the Distributors, Collectors, and other Officers in the various Departments.		—	—
100 0 0	- - - - -	100 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—		—	—
300 0 0	- - - - -	300 0 0	Warehouse-keeper of Stamped Goods to keep constantly in readiness a sufficient stock of vellum, parchment, and paper of all sorts, to furnish the head Distributors of the several districts.		—	—
100 0 0	- - - - -	100 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—	—	—	—
75 0 0	- - - - -	75 0 0	—	—	—	—
100 0 0	- - - - -	100 0 0	Register of Warrants to keep a particular Account of all warrants for stamping issued by the Receiver General.	—	—	—
60 0 0	- - - - -	60 0 0	His duty to pack all Goods consigned to Country Distributors.	—	—	—
31 0 0	- - - - -	31 0 0	His duty to assist the Packer in making up stamped goods for the country, see them delivered to Carriers, &c.	—	—	—
50 0 0	- - - - -	50 0 0	His duty to attend in the hall, to preserve order, and see that no improper person comes into the house.	—	—	—
50 0 0	- - - - -	50 0 0	His duty to attend the Commissioners during their sitting, to carry letters, &c wherever necessary.	—	—	—
40 0 0	- - - - -	40 0 0	His duty to take care that all things be in order in the board-room and antichamber, and to attend the Commissioners during their sitting.	—	—	—

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N° of Officers.	Deſcription.	Name.	How appointed.	Duration of Intereſt.	How executed.	Groſs amount of Salaries and fixed Allowances	Groſs amount of Fees.	Groſs amount of All other Emoluments.
						£. s. d	£. s. d.	£. s. d
	Solicitor - -	Cooper Crawford -	Commiſſion.	Pleaſure.	Perſon.	100 0 0	- - -	- - -
	Houſekeeper -	Elizabeth Attwood -	D°	D°	Deputy.	60 0 0	- - -	70 0 0
	Inſpector of Law Courts, Dublin.	Timothy O'Brien -	D°	D°	in Perſon.	100 0 0	- - -	- - -
	Cork - -	William Johnſton -	D°	D°	D°	30 0 0	- - -	- - -
	Inſpector of Forgeries.	J. Fiſher - - -	D°	D°	D°	150 0 0	- - -	28 8 3
	Clerk of the Securities.	John Decourcy - -	D°	D°	D°	100 0 0	- - -	- - -
	Regiſter of Newſpapers and Pamphlets.	Thomas Way - -	D°	D°	D°	150 0 0	- - -	- - -
	Warehouſe-keeper of Unſtamped Goods.	William Knowles -	D°	D°	D°	75 0 0	- - -	- - -
	Inſpector of Dies and Plates.	William Moore - -	D°	D°	D°	75 0 0	- - -	- - -
	Inſpector General of Stamp Duties throughout Ireland.	D'Arcy Mahon - -	D°	D°	D°	300 0 0	- - -	200 0 0 79 1 8
3	Inſpectors of Stamp Duties for Ireland.	Thomas Irwin - - John Brown - - R. W. Gardner - -	D°	D°	D°	200 0 0 100 0 0 100 0 0	- - - - - - - - -	200 0 0 200 0 0 200 0 0
	Inſpector of Hat duty.	Edward Wright - -	D°	D°	D°	150 0 0	- - -	- - -
1.	Supervifor of Stampers.	Hugh Trant - -	D°	D°	D°	100 0 0	- - -	- - -
2.	Aſſiſtant Supervifor of Stampers and Inſpector of Fire Inſurances.	William Simpſon -	D°	D°	D°	80 0 0	- - -	- - -

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Total Emoluments	Deductions.	Net Emolument.	Observations.	Other Employments, Places, Pensions, &c.		
				Description.	Annual Value.	Attendance.
£. s. d.		£. s. d.				
100 0 0	- - - - -	100 0 0	He is allowed bills of costs for all proceedings carried on by him for the Office. His duty to carry on all law proceedings when directed by the Board, and to attend and advise the Board upon any points of law upon which they think it necessary to consult him.		—	—
130 0 0	- - - - -	130 0 0	The £.70 allowed by Government in lieu of house, coals, and candles. His duty to see that the servants do their duty in keeping the several offices in proper order.		—	—
100 0 0	- - - - -	100 0 0	His duty to inspect the different Courts to see whether the proceedings therein are	—	—	—
30 0 0	- - - - -	30 0 0	inserted on the requisite stamps.	—	—	—
178 8 9	- - - - -	178 8 9	The £.28. 8s. 9d. and additional allowance by order of Government. His duty to repair the several copper plates for stamping newspapers, almanacks, and hat duty, and to inspect and determine on all things inspected of being forgeries.	Allowance as Superannuated Supervisor.	130 0 0	—
100 0 0	- - - - -	100 0 0	His duty to inquire into the circumstances of persons proposed as securities by the Distributors of Stamps and other Officers in this Revenue, and to fill up the requisite bonds.		—	—
150 0 0	- - - - -	150 0 0	His duty is to keep an Account of all the advertisements in every Newspaper in the kingdom, and to make returns thereof to the Board, also to register all pamphlets and make returns of the duty.		—	—
75 0 0	- - - - -	75 0 0	To keep a sufficient stock of vellum, parchment, and paper for the supply of the warehouse of stamped goods.		—	—
75 0 0	- - - - -	75 0 0	His duty is to inspect the dies and plates used in stamping, to see that they are kept in proper repair; it is also his duty to receive and examine all Stamps brought to the Office to be cancelled.			
579 1 8	- - - - -	300 0 0	The £ 200 per annum travelling expences allowed to each Inspector. Inspector General is allowed £.79. 1s. 8d. by Government for a person to procure informations of persons offending against the several Acts for imposing Stamp Duties.		—	—
	£. s. d.					
400 0 0	- - - 200 0 0	200 0 0	Their duty to visit and inspect the several Distributors stock of vellum, parchment, and paper, when ordered by the Board, to certify to the Board how their several Accounts stand; to prosecute for frauds; and to mention whatever comes under their observation relative to the Stamp Revenue.		—	—
300 0 0	- - - 200 0 0	100 0 0			—	—
300 0 0	- - - 200 0 0	100 0 0				
150 0 0	- - - - -	150 0 0	His duty to watch and prevent as much as possible the sale of hats without Stamps, and to see that the several persons dealing in hats take out licences.		—	—
100 0 0	- - - - -	100 0 0	His duty to see that the Stampers punctually attend and perform their respective duties.		—	—
80 0 0	- - - - -	80 0 0	Inspector of Insurance Companies, &c. His duty to inspect the books, &c. of the several Insurance Companies, and make returns of the duties quarterly to the Board.		—	—

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N° of Officers	Description.	Name.	How appointed.	Duration of Interest.	How executed.	Gross amount of Salaries and fixed Allowances.	Fees.	All other Emoluments.
						£. s. d	£. s. d	£. s. d
3	Teller of Stamps	P. Halpin	Commission.	Pleasure.	Person.	100 0 0	- - -	- - -
4	Assistant Teller of Stamps.	Charles Ogle Wolfe	D°	D°	D°	55 0 0	- - -	- - -
3	Teller in	Denis Croffen	D°	D°	D°	75 0 0	- - -	- - -
36	Stampers	William Lyons	D°	D°	D°	55 0 0	- - -	- - -
		William Byrene				55 0 0	- - -	- - -
		Hugh O'Hara				55 0 0	- - -	- - -
		Robert Law				55 0 0	- - -	- - -
		Bryan Rourke				55 0 0	- - -	- - -
		Joseph Cleft				55 0 0	- - -	- - -
		Thomas Archbold				55 0 0	- - -	- - -
		Martin Trant				50 0 0	- - -	- - -
		Mich[l] Flanagan				50 0 0	- - -	- - -
		Patt. Caffidy				50 0 0	- - -	- - -
		James Farrell				50 0 0	- - -	- - -
		John Milmer				50 0 0	- - -	- - -
		Richard King				50 0 0	- - -	- - -
		Patt. Lavin				50 0 0	- - -	- - -
		Joseph Law				50 0 0	- - -	- - -
		Edward Milmer				50 0 0	- - -	- - -
		Peter Prentice				50 0 0	- - -	- - -
		Robert Taylor				50 0 0	- - -	- - -
		J. Buckly				45 0 0	- - -	- - -
		John Bryan				45 0 0	- - -	- - -
		Dan[l] Connolly				45 0 0	- - -	- - -
		Bart[w] Buckley				45 0 0	- - -	- - -
		Thomas Gould				45 0 0	- - -	- - -
		J. Humphreys				45 0 0	- - -	- - -
		Rich[d] Lenon				45 0 0	- - -	- - -
		Thomas Ryan				45 0 0	- - -	- - -
		Hector M°Allister				45 0 0	- - -	- - -
		Pat. Flanigan				45 0 0	- - -	- - -
		James Watson				45 0 0	- - -	- - -
		Pat. Haydon				45 0 0	- - -	- - -
		David Roſs				45 0 0	- - -	- - -
		Fredrick Prichard				45 0 0	- - -	- - -
		James Ryan				45 0 0	- - -	- - -
		William Elliott				45 0 0	- - -	- - -
		James Eaton				45 0 0	- - -	- - -
		Thomas Sargent				45 0 0	- - -	- - -
4	Upper Servant in the Office.	Mary Mathews	By Order of the Board.	D°	D°	35 2 0	- - -	- - -
	Servants in D°	Elizabeth Mathews				24 7 0	- - -	- - -
		Ann Mathews				24 7 0	- - -	- - -
		Roſe Mathews				24 7 0	- - -	- - -

	District.	Names of Distributors.						
13	Antrim	R. J. O'Connor	Commission	D°	D°	626 16 7½	63 18 9	- - -
	Armagh	Robert Levingſton				145 3 8½	20 10 0	- - -
	Athlone	George Carr				89 10 11	11 0 6	- - -
	Ballinaſloe	Thomas Rourke				42 3 4	3 10 5	- - -
	Ballymenagh	James Clarke				77 2 10	15 0 0	- - -
	Ballimore	John Motherwell				20 10 1	4 17 6	- - -
	Carlow	Eliza Fleming				153 14 6	24 16 0	- - -
	Caſtlebar	Ann Andrews				38 1 7½	2 14 8½	- - -
	Cavan	Hariot Donaldſon				119 12 11	17 17 6	- - -
	Clare	Michael Canny				24 17 0	13 18 11	- - -
	Cork	Diana and Robert Roſs				1,428 6 2½	190 11 0½	- - -
	Caſhel	James Hanning				56 5 7	4 7 6	- - -
	Clonmel	Jer[h] Nowland				360 10 10½	64 14 7	- - -

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Total Emoluments	Deductions.	Net Emolument	Observations.	Other Employments, Places, Pensions. &c.		
				Description.	Annual Value.	Attendance.
£. s. d.		£. s. d.				
100 0 0	- - - - -	100 0 0	His duty to tell over after ſtamping all vellum parchment, and paper ſtamped by order of the Commiſſioners for the ſupply of the warehouſe of ſtamped goods, alſo the Stamps under the warrants iſſued by the Receiver General for Goods brought to be ſtamped for ready money.			
75 0 0	- - - - -	75 0 0	His duty to tell over, before ſtamping, all vellums, parchment, and paper ſent in to be ſtamped.	—	—	—
55 0 0	- - - - -	55 0 0		Aſſiſtant to Stamp maſter; Cards and Dice	31 7 6	Attendance from 4 to 6 o'Clock in the Evening.
55 0 0	- - - - -	55 0 0				
55 0 0	- - - - -	55 0 0				
55 0 0	- - - - -	55 0 0		One of the Keepers Phœnix Park	24 0 0	No fixed hours of Attendance.
55 0 0	- - - - -	55 0 0				
55 0 0	- - - - -	55 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0		Gauger - - -	39 0 0	D°
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0				
50 0 0	- - - - -	50 0 0	Stampers to fix the marks and ſtamps on all vellum, parchment, and paper alſo to ſtamp newſpapers, almanacks, and lac-linings.			
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
45 0 0	- - - - -	45 0 0				
35 2 0	- - - - -	35 2 0				
24 7 0	- - - - -	24 7 0				
24 7 0	- - - - -	24 7 0				
24 7 0	- - - - -	24 7 0				
				Number of Sub-Diſtributors employed		
700 15 4½	— —	—				
165 13 8½	Allowe to Sub-Diſtributors - £.79 12 6	86 1 2½	The per centage or allowance to the reſpective diſtributors is for the year ended the 5th of January 1806.	1		
100 11 5	- - - - -	100 11 5				
45 13 9	— —	—				
92 2 10	Loſs by forged notes and failure of bankers 7 16 6	84 6 4				
25 7 7	— —	—				
173 10 6	— —	—				
40 16 4	D° D° 3 19 1½ Salary to Clks 9 2 0	28 5 2½				
137 10 5	Uncertain - - -	- - -	- - - - -	4		
38 15 11	Salary to Clerks 21 7 6 Allowe to Sub-Diſtributors - 16 18 0	0 10 5	- - - - -	2		
1,608 17 3	Allowe to Sub-Diſtributors 109 0 0 Stationary - 29 9 2	1,470 8 1	- - - - -	10		
60 13 1	— —	—		1		
425 5 5½	Salary to Clerks 60 0 0 Allowe to Sub-Diſtributors - 84 14 3 Stationary - 4 0 0 Travelg Expenc 31 17 0	234 14 2½	- - - - -	9		

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No of Officers	District.	Names of Distributors.	How appointed.	Duration of Interest.	How executed.	Gross Amount of Salaries and fixed Allowances	Fees.	All other Emoluments
						£. s. d	£. s. d	£. s. d
Over 13	Cookstown	John Collins				29 14 0	1 2 6	
	Donegal, C°	Hugh Pitcairn				66 4 4	9 15 0	
	Donegal, Town	James Crawford				32 5 2	1 7 6	
	Down	Samuel Reed				335 16 1½	81 0 1½	
	Downpatrick	Bern^d Parkinson				18 17 5	9 9 7	
	Drogheda	William Holmes				160 16 4⅝	22 0 5	
	Dublin	Alexander Holmes				1,163 4 8	225 0 0	
	Dungannon	George Kerr				7 19 0	—	—
	Fermanagh	Charles Oliver				111 17 3	—	—
	Fermoy	J. Hutchinson				93 18 0	18 1 10¾	
	Galway	John Morris				162 11 7	13 1 3	
	Kerry	J. McGillycuddy				203 12 0	11 15 8	
	Kildare	L. Butler				22 2 2¼	33 19 3	
	King's County	Robert Cogbill				31 16 11	35 17 8½	
	Kilkenny	Henry Prim				230 18 5½	75 6 8	
	Killarney	Edward Grady				70 9 8¼	6 1 10½	
	Limerick	Phil Walsh				685 18 7½	93 9 2	
	Leitrim	And^w Johnstone				63 19 7	4 1 3¼	
	Londonderry	William Carnack				251 11 5	22 4 1¾	
	Longford	Thomas Bell				126 0 4½	28 4 9½	
	Louth	Paul Parks				139 19 0½	36 3 4	
	Loughrea	William Kelly				55 12 5	7 19 9⅝	
	Lurgan	Joseph Wilson				26 2 10	8 2 6	
	Magherafelt	A. Hamilton				43 14 1	—	—
	Mayo	Thomas Jones				36 1 9	2 0 7½	
	Meath	George Holdcroft				110 13 7	18 10 10	
	Monaghan	J^s and Cath^e Battersby				157 18 4½	35 7 3	
43	Moate	N Ruffell	Commission.	Pleasure.	Person.	26 3 8	5 6 8	
	Nenagh	Edward Power				73 0 5	13 8 1½	
	Portarlington	Thomas Terson				13 6 4	3 18 6½	
	Queen's County	Sarah Simpson				158 8 2½	25 14 7	
	Roscommon	William Cooper				105 16 10	11 4 9½	
	Roscrea	Joseph Deane				39 0 4	9 6 5½	
	Sligo	James Christian				73 10 2	17 19 3	
	Strabane	F. McFarland				114 9 2	18 2 11	
	Tanderagee	J^s Prentice				21 19 3½	1 12 6	
	Tyrone	George Buchannan				117 7 2	14 7 1	
	Waterford	Eliza Plunkett				433 8 9½	52 19 7	
	Westmeath	John Reeves				90 10 1	11 12 11	
	Wexford	Ann Boyd				243 0 3½	38 10 0	
	Wicklow	William McMurray				105 3 5	34 6 10½	
	Westport	John Kelly				22 9 5	0 15 0	
	London	H. W. Brooke						No return
56								

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Total Emoluments	Deductions.	Net Emolument	Observations.	Other Employments, Places, Pensions, &c.		
				Description.	Annual Value	Attendance.
		£. s. d.		N° of Sub-Distributors employed		
30 16 6	Salary to Clerks £ 10 0 0	20 16 6	— —	6	—	—
75 19 4	Uncertain - - -	- - -	- - - - -	2	—	—
33 12 8	Uncertain - - -	- - -	- - - - -	13	—	—
416 16 3	Uncertain - - -	- - -	- - - - -	—	—	—
28 7 0	— —	—	— —	—	—	—
182 16 9½	Salary to Clerks 30 0 0	152 16 9½	— —	—	—	—
1,385 4 8	D° - - 150 0 0	1,235 4 8	— —	—	—	—
—	— —	—	— —	—	—	—
—	— —	—	— —	—	—	—
111 19 10½	- - - - -	111 19 10½	— —	—	—	—
175 12 10	- - - - -	91 10 0	- - - - -	4	—	—
215 7 8	— —	—	— —	—	—	—
56 1 5½	Uncertain - - -	- - -	- - - - -	9	—	—
67 14 7½	Uncertain - - -	- - -	- - - - -	6	—	—
326 5 1½	Allowance to Sub-Distributors - 5 11 2½	320 13 10½	- - - - -	8	—	—
76 11 7	- - - - -	76 11 7	— —	—	—	—
779 7 9½	Allow^e to Sub-Distributors 121 5 0	652 2 9½	- - - - -	5	—	—
68 0 10	D° - - 15 0 0	53 0 10	- - - - -	3	—	—
273 15 6½	— —	—	— —	—	—	—
154 5 2	Uncertain - - -	- - -	- - - - -	3	—	—
176 2 4½	Uncertain - - -	- - -	- - - - -	2	—	—
63 12 2½	House Rent - 14 0 0	49 12 2½	— —	—	—	—
34 5 4	— —	—	— —	—	—	—
—	— —	—	— —	—	—	—
38 2 1½	— —	—	— —	—	—	—
129 4 5	Allowance to Sub-Distributors 15 13 0	113 11 5	- - - - -	6	—	—
193 5 7½	D° - - 31 2 0 Salary paid to Clerks - 11 7 6	150 26 1½	- - - - -	4	—	—
31 10 4	None - - - -	31 10 4	— —	—	—	—
86 8 6½	Allowance to Sub-Distributors - 4 1 0 Stationary - 1 2 9	81 4 9½	- - - - -	3	—	—
17 4 10½	— —	—	— —	—	—	—
184 2 9½	Salary p^d to Clk^s 6 16 6 Allow^e to Sub-Distributors 33 0 3 Incidents disallowed by Board - 1 18 7	142 7 5½	- - - - -	11	—	—
117 1 7½	Salary to Clerks 15 0 0 Allow^e to Sub-Distributors 17 1 3	85 0 4½	- - - - -	6	—	—
48 6 9½	— —	48 6 9½	— —	—	—	—
91 9 5	Salary to Clerks 22 15 0 Allow^e to Sub-Distributors 16 15 6 House rent - 10 0 0	41 18 11	- - - - -	3	—	—
132 12 1	Allowances to Sub-Distributors 21 1 3	111 10 10	- - - - -	8	—	—
23 11 9½	Uncertain.	—	— —	—	—	—
131 14 3	Allowances to Sub-Distributors 41 15 0	89 19 3	- - - - -	5	—	—
486 8 4½	Uncertain.	—	- - - - -	3	—	—
102 3 0	— —	—	— —	—	—	—
281 10 7½	Salary to Clerks 70 0 0 Allowances to Sub-Distributors - 50 0 0 Incidents disallowed by Board - - 3 8 3	141 6 2½	N B. The Distributor includes in her return of deductions, £16. 15s. 10d. detained by the Clerk of the Peace. R. MALINS.	3	—	—
139 10 3½	Allowances to Sub-Distributors 17 13 8¾	121 16 6¾	- - - - -	7	—	—
23 4 5 last year.	— — — —	23 4 5	— —	—	—	—

Peter Holmes,
Secr.

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No. 29.

AN ACCOUNT of the Sums paid to DISTRIBUTORS of STAMPS, being Six per Cent. on the Amount of their Gross Receipts for Seven Years ending the 5th January 1806, distinguishing each Year, and the different Districts;—Amount of Spirit Licences not included.

District.	1800.	1801.	1802.	1803.	1804.	1805.	1806.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Antrim	247 8 4½	243 15 2½	414 15 3¾	358 17 9½	361 15 1½	452 1 8½	624 4 5
Armagh	75 17 6½	72 3 9	101 16 11	100 2 1½	89 14 1½	92 14 6½	145 3 8½
Athlone	25 6 3	5 14 8	8 7 1½	27 3 2	29 9 6	10 7 0	95 19 7
Ballinasloe	— — —	10 18 7	26 11 4	30 16 6½	34 9 8	33 13 7	42 3 4
Ballymenagh	40 3 11	55 17 3	74 12 10	72 16 6½	62 7 6½	59 9 7½	77 2 10
Belvmote	— — —	7 1 5½	15 1 8½	25 12 7½	29 15 2	22 10 11½	20 10 1
Bruff	17 2 9	9 12 7	22 18 4	22 11 3½	26 10 8½	—	—
Carlow	— — —	32 8 6	77 7 4	75 13 2¾	72 0 3½	93 14 8	153 14 6
Castlebar	21 17 1	16 15 5½	26 3 6½	25 19 10¾	30 16 9	32 0 8	38 2 9½
Cavan	— — —	26 7 5	203 0 8	44 6 3½	67 8 6½	86 3 2	119 12 11
Clare	81 10 1	84 18 5	104 11 1	114 19 4½	138 15 2	113 9 6½	191 12 11
Cork	800 18 1	591 8 8½	1,086 18 10½	1,027 19 7	963 4 4½	1,060 12 3½	1,507 17 0½
Cashel	58 8 9	33 4 1	61 14 5	71 1 6½	54 6 10½	55 0 11½	56 5 7
Clonmel	94 12 7½	85 2 4	104 16 10	173 9 2½	217 8 6½	299 12 2½	379 7 1
Coleraine	47 6 1	41 18 5	89 2 9	58 1 7½	38 5 11½	15 6 7	—
Cookstown	21 1 4	19 19 2	30 0 4½	22 13 8	18 12 9½	13 1 1	29 6 11
Donegal, County	68 2 1	74 10 1	88 9 2	86 14 11	59 5 1½	— — —	84 11 11
Donegal, Town	— — —	— — —	— — —	9 4 3½	14 15 0½	37 16 3	31 14 11
Downe	120 14 5	111 12 4	77 4 1	319 2 0½	150 14 6½	118 11 1	325 13 0
Downpatrick	27 12 7½	27 0 3	33 14 11	58 14 6	28 2 0½	25 5 9	18 15 5
Drogheda	37 17 10	49 8 6	87 6 10½	106 11 1½	91 9 10½	101 18 4	160 10 4½
Dungannon	48 13 6	41 6 11½	69 13 8½	59 10 8	68 3 5	69 4 9	81 6 1
Fermanagh	62 15 3	76 12 1	100 13 2	64 11 6	89 0 9½	101 4 3	129 1 10
Fermoy	— — —	— — —	37 11 10	48 1 0	58 10 6½	55 18 4½	93 18 0
Galway	— — —	— — —	4 6 11½	35 5 6	22 11 2½	47 14 2	—
Kerry	56 7 9	70 18 3	139 6 2	128 12 4	138 7 11	176 2 1½	203 12 0
Kildare	— — —	— — —	— — —	— — —	— — —	28 4 5	22 2 2½
King's County	— — —	— — —	— — —	8 11 10½	46 4 7	80 16 6	31 16 11
Kilkenny	163 13 8	137 19 11	242 5 4½	178 12 0½	184 4 4	181 17 5	256 3 9½
Thurles	21 12 9	—	—	—	—	—	—
Killarney	50 18 10	— — —	49 11 4½	56 8 2	67 7 7½	76 15 2	70 9 8½
Limerick	314 1 9	258 17 0	405 15 11	473 3 9	488 1 8½	548 16 2	685 18 7½
Lettrim	5 18 3	17 8 10	24 10 3	28 12 6	39 15 1½	43 10 5	64 0 0
Londonderry	118 13 8	75 5 9	137 15 6½	55 8 3½	114 6 6½	186 7 8½	241 11 5
Longford	— — —	100 0 0	46 7 0	65 3 5	62 6 0½	80 19 2	126 0 1½
Louth	47 15 2½	41 6 3	68 14 9	73 17 5½	73 0 0½	72 5 3½	140 0 0
Loughrea	37 14 4½	27 15 9	54 9 8	57 19 7½	44 9 7½	60 0 9½	55 12 5
Lurgan	18 4 7	20 15 8	26 2 4	57 12 0	44 5 8½	35 18 4	62 16 11
Magherafelt	— — —	34 18 10	66 11 10½	47 9 1	37 1 1½	46 19 9	41 14 1
Mayo	— — —	28 10 9	11 1 3	16 6 6½	19 11 6	— — —	36 1 9
Meath	62 5 5	55 16 9	81 12 0	69 5 11½	71 1 11	69 14 2	110 13 7
Monaghan	57 13 10	67 3 3	83 6 6½	93 3 11½	74 2 1½	124 13 0	157 19 8
Moate	16 0 2	16 8 1	27 10 3	25 16 9	21 2 9	21 5 3½	27 3 5
Nenagh	— — —	88 13 6	17 15 3	124 14 0½	68 10 3½	64 8 5	92 13 1
Portarlington	14 12 9	12 8 9	23 12 3¾	22 10 4	17 18 10	16 17 3	13 6 4
Queen's County	— — —	26 2 0	49 17 7½	72 1 11½	77 9 1½	93 18 3	158 8 2½
Roscommen	— — —	— — —	— — —	92 13 0	74 10 7	84 18 9	105 16 10
Roscrea	66 1 11	39 1 9	65 6 9	95 19 10	54 12 10½	59 1 6½	73 3 4½
Sligo	83 19 2	106 8 0½	86 2 2½	— — —	95 5 8½	101 6 0	80 2 5½
Strabane	42 12 2	54 17 0½	77 10 8	70 15 8	64 18 8½	77 15 0½	114 9 2
Tanderagee	— — —	— — —	— — —	— — —	13 7 9½	17 2 0½	21 19 3½
Tuam	33 3 2	38 3 6	34 6 9½	39 13 11½	55 19 5½	111 5 5½	160 9 5½
Tyrone	44 1 1	— — —	113 5 0	121 17 6	80 9 10	87 18 2½	134 7 2
Waterford	228 3 5	182 2 7	241 17 6½	216 0 9½	252 9 1½	283 12 5	432 2 9
Westmeath	— — —	— — —	— — —	— — —	— — —	— — —	92 15 11
Wexford	69 11 8½	— — —	112 6 5½	136 2 0	127 18 8½	127 16 7	243 0 3½
Wicklow	— — —	— — —	43 6 4	41 12 10½	47 7 5	52 11 0	105 3 5
Westport	3 0 4	7 18 3	29 0 5	16 13 11	11 2 4½	14 1 0	22 9 5
DUBLIN	801 2 4½	778 12 11	884 7 1	922 17 6½	809 6 11½	889 14 8	1,163 4 8
GREAT BRITAIN	— — —	35 14 9	35 9 7½	5 6 9½	18 3 0	—	—
Tipperary	39 5 11	19 0 1	29 14 5	25 5 2½	—	—	—
TOTAL £	4,294 2 0½	4,060 13 4	6,238 18 8	6,460 9 2½	6,218 12 10	6,984 9 11½	9,756 9 11¾

Robt Mulock, Dep^ty Comp^r.

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No. 30.

A COMPARISON of the Amount of the COUNTRY DISTRIBUTORS per Centage, allowed on their Receipts, for the Year ended 5th January, 1806, with the Amount of the propoſed modified per Centage, calculated on the ſame Receipt.

	£. s. d.	£. s. d.
Per Centage actually allowed the Country Diſtributors for the Year ended the 5th January, 1806 - - - -	- - -	8,593 5 3¾
1 per Cent. on £.118,987. 1s. 7¼d. being the Amount of Spirit Licence Stamps ſold by the Country Diſtributors for the Year ended 5th January, 1806 - -	1,189 17 5	
5 per Cent on £.143,223. 16s. 2¼d. being the Amount of other Stamps ſold by the Country Diſtributors for the Year ended 5th January, 1806 - -	7,161 3 10	
		8,351 1 3
Difference - - - - £.		242 4 0¼

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(No. 31.)—An ACCOUNT of the Incidental Charges paid out of the gross Produce of the ending 5th January, 1806,

Rent	
House Taxes	
Coals	
Candles	
Smith's Work	
Carpenter's Work	
Bricklayer's Work	
Slater's Work	
Painter's and Glazier's Work	
Furniture for Office	
Petty Disbursements by Mr. Mallins, per Order, viz. Postage, Wages, and Board Wages to Servants, Brushes, Soap, &c.	
New Fly and Rolling Presses	
New Dies and Plates for the Stamping Room, and Rolling Presses	
Repairs of Copper Plates	
Old Rags for Rolling Presses	
Oils and Colours for D°	
Spirits and Glue, and Glue Pots, for the Purpose of Stamping	
Covers and Leathers for Fly Presses	
Tin Foil for the Purpose of Stamping	
Towels and Rubbers for Stamping Room	
Extra Attendance of the several Officers and Stampers in preparing Stamped Goods for Distributors	
Brown Paper for packing Stamped Goods sent to Distributors	
Matting, Twine, and Cordage for packing Stamped Goods for Distributors	
Paid an Assistant in Warehouse Keeper's of Stamped Goods Office	
Carriage of Stamped Goods to the Country Distributors	
Stationary for the several Offices	
Account books and printed Forms for the several Offices	
Insertion of Advertisements	
Newspapers furnished to the Register by the several Printers	
Newspapers for the Board Room	
Acts of Parliament for Office and Distributors	
Postage Account, furnished by the Receiver General in his Correspondence with the Collectors of Excise	
Fees to the several Law Officers for correcting the Stamp Act	
Expenditures in detecting Frauds on the Revenue	
Travelling Expences allowed to Inspectors when on Duty	
To persons employed selling Stamps in Sligo, on dismissal of a Distributor	
Clerks of the Peace for Certificates	
Usual Allowance to the Comptroller for furnishing Accounts required by Parliament	
Paid for Assistance given to Comptroller when furnishing the General annual Account for Account Office	
Paid an Assistant in the Secretary's Office	
Patent Fees for Appointment of Commissioners	
Stamp Duty overpaid or refunded	
Quarterly Allowances to Superannuated Officers for faithful Services	
Allowance to Officers on Establishment	
Solicitor, his Bill of Costs	

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STAMP REVENUE, distinguishing the Sums paid under each particular Head, for Seven Years, distinguishing each Year.

	1800.			1801.			1802.			1803.			1804.			1805.			1806.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
..	72	15	0	95	10	0	95	10	0	95	10	0	95	10	0	95	10	0	95	10	0
..	27	15	9	27	15	9	-	-	-	51	4	10	23	9	1	23	9	1	27	10	7
..	63	10	10	64	0	0	54	0	0	73	2	0	98	0	0	143	14	2	80	10	0
..	38	8	0	59	0	0	37	4	0	46	12	0	55	0	0	59	6	0	38	10	0
..	104	1	1	50	6	1	19	12	5	14	15	0	20	6	8	-	-	-	60	4	2½
..	-	-	-	45	18	7	-	-	-	-	-	-	46	1	7½	24	2	10	142	9	11½
..	11	11	8½	5	6	11½	10	9	4	18	16	8	-	-	-	18	18	7	14	14	4½
..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48	4	8
..	12	19	8	-	-	-	52	12	1½	-	-	-	6	19	9½	8	19	10	43	9	9½
..	8	16	1½	-	-	-	-	-	-	-	-	-	16	10	2½	5	18	7	—		
..	658	15	4	404	1	6½	925	1	10	841	11	11	924	18	0	979	15	3	909	2	0
..	28	10	4	5	8	6	197	15	8	21	15	0	-	-	-	36	0	0	—		
..	346	18	0	151	17	6	141	1	0	406	15	3	166	5	9	585	3	3	324	18	10½
..	142	3	9	114	6	9	9	6	8	27	6	0	-	-	-	-	-	-	46	1	4½
..	-	-	-	15	4	0	79	8	0	14	0	0	-	-	-	20	0	0	28	16	0
..	82	1	0	-	-	-	9	5	3	80	5	6	92	0	6	100	6	8½	100	5	4
..	8	10	7½	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	1	4
..	6	1	10	-	-	-	-	-	-	7	0	10	12	0	8	-	-	-	15	4	0
..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	0	0
..	-	-	-	-	-	-	-	-	-	-	-	-	7	12	0	6	19	0	—		
..	1,186	13	2	954	3	11	1,548	6	8	—			—			—			—		
..	39	0	0	61	10	0	39	6	6	71	10	0	57	10	6	106	19	8	111	17	0
..	50	8	8	30	8	0	80	11	4	29	8	0	43	10	8	89	15	5½	69	14	8
..	43	3	3	61	8	6	—			—			—			—			—		
..	154	12	5½	142	1	6½	181	15	3½	194	0	10¼	170	18	11	202	14	6½	224	2	8
..	222	15	7½	250	4	11½	242	5	4	213	8	3	404	13	1½	381	6	10½	276	15	0½
..	104	5	3	96	6	4	338	1	10	285	5	6	128	8	0	179	19	0	146	7	2½
..	26	19	6	27	10	4	40	10	4	-	-	-	16	0	8	15	19	10	131	1	8
..	22	11	10½	20	6	2½	22	11	2	-	-	-	26	8	8½	10	8	0	7	16	0
..	11	12	6	26	0	0	-	-	-	19	14	4	32	4	7	17	1	3	16	5	0
..	-	-	-	81	14	3½	-	-	-	39	12	9	53	15	8	-	-	-	65	4	10½
..	-	-	-	-	-	-	43	8	6	28	1	5	39	19	8	84	6	11	—		
..	238	17	6	238	17	6	238	17	6	50	0	0	238	17	6	-	-	-	11	7	6
..	-	-	-	-	-	-	-	-	-	-	-	-	34	2	6	24	8	0	100	0	0
..	33	19	5½	598	6	6	11	5	0	919	9	6	700	15	7½	1,035	5	3	889	5	4
..	-	-	-	-	-	-	13	13	0	—			—			—			—		
..	2	3	3½	—			—			—			—			—			—		
..	10	0	0	10	0	0	10	0	0	—			—			—			—		
..	-	-	-	-	-	-	-	-	-	-	-	-	41	10	1	—			—		
..	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22	4	3½	30	13	6
..	-	-	-	-	-	-	-	-	-	298	9	9½	—			—			—		
..	-	-	-	-	-	-	120	0	0	-	-	-	-	-	-	8	0	4	—		
..	360	0	0	1,215	13	4½	1,039	15	11	1,784	5	5½	1,125	15	1	1,104	7	10½	1,203	7	7
..	80	0	0	60	0	0	82	8	10½	-	-	-	33	5	8	68	15	3	37	10	0
..	-	-	-	-	-	-	-	-	-	-	-	-	842	1	10	3,696	18	1	-	-	-
£	4,200	1	6¾	4,913	7	1½	5,684	2	9¼	5,632	0	10½	5,554	13	2	9,157	10	7½	5,309	1	3½

This Account is correctly made up. *Robt Mulock.*
Decr 1807. Dep. Comptr.

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No. 32.

The Examination of COOPER CRAWFORD, Esq. taken on Oath the 2d of May, 1806.

This Examinant saith,

That he is Solicitor to the Stamp Office; was appointed by commission, in 1706, at a salary of £.100 per annum for his attendance on the Board and giving his advice, and an allowance of £.100 per annum in lieu of bills of costs, exclusive of his actual disbursements. In the year 1801, by order of the Lord Lieutenant, this allowance was discontinued, and the Solicitor was directed in future to deliver in bills of costs for the business done; his bills of costs are taxed in the usual manner by the proper officer, and in presence of the Solicitor of the Board of Accounts. He does not know by what authority the Solicitor attends, but he pays him a fee for his attendance.

After the bills are taxed, he takes them to the Stamp Office, where the Comptroller examines and certifies the castings.

He never commences any law proceedings without the directions of the Board, except in very urgent cases; but of these he always gives immediate information to the Board.

Where penalties are recovered, he never receives the Crown share; nor, as he believes, is it ever paid into the Stamp Office.

In the year 1804, he delivered in bills of costs for all the law business carried on at the expence of the Stamp Office, from the 29th September, 1801, up to the 8th of March, 1804, which amounted to upwards of £.3,600. Many of the suits for which these bills of costs were furnished were not then concluded, and many of them are still depending, and the proceedings in several of them have been suspended by order of the Board.

He has not delivered in any bills of costs since the Year 1804.

He is now, by order of the Board, preparing to deliver in bills of costs for the law proceedings, from the date of his last bills up to the present time.

Cooper Crawford.

J. S. Rochfort,
James Trail,
Fred^k Geale.

5th June 1806.

Examinant further saith, the sum of £.842. 1s. 10d appearing in the account of Stamp Incidents, as law expences for the year 1804, was, to the best of his recollection and belief, the Solicitor's bill for all his disbursements from the time of his appointment in 1796 up to September 1801.

Cooper Crawford.

James Trail,
Fred^k Geale,
Robert Alexander.

No. 33.

Stamp Office, Dublin, May 16th 1806.

Gentlemen,

Pursuant to your precept of the 13th March ult^o, requiring that we should report whether any and which of the officers employed in the Revenue of Stamps are, in our opinion, from age, infirmity, or other inability, incapable of executing their respective duties;

We have directed the acting principals to report whether any of the officers employed in their respective departments are, from any of the causes above-mentioned, unequal to the duties required of them, and the result is as follows:—

The Secretary states, that the chief clerk in his office has for a long time, from age and infirmity, been incapable of any duty, but his situation having been reported to Government, we understand he will be allowed immediately to retire.

The

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The Comptroller has never done any duty. When Mr. Abbot was Secretary, an order came down from Government, that his attendance ſhould peremptorily be required. It was diſpenſed with, however, on a certificate from his phyſicians, that from the infirm ſtate of his health, he was incapable of attention to any buſineſs.

A ſimilar order was given laſt year by the Lords of the Treaſury, and again diſpenſed with, on our report of the ſtate of his health.

The Deputy Comptroller reports, that the chief Clerk, who has been for thirty years in the office, is now from age, and infirmities incidental to it, become very inadequate to the ſevere duties which the increaſed preſſure of buſineſs demands; and that the ſecond Clerk, from inattention and want of a proper education for office buſineſs, is very unfit for his ſituation.

The Superviſor reports, that William Lyons, William Byrne, and Hugh O'Hara, Stampers, have ſerved thirty-two years, are now old and infirm, but ſtill capable of duty.

We have the honour to be,
Gentlemen,
Your obedient Servants,
H. Howard,
William Gore.

Hon. Commiſſioners of Enquiry.

No. 34.

The Examination of D'ARCY MAHON, Eſq. taken upon Oath the 3d and 10th of March, 1806.

This Examinant ſaith,

That he is Inſpector General of Stamp Duties; was appointed by commiſſion in 1801, prior to which he held the ſituation of firſt Clerk in the Comptroller's office, or acting Comptroller, from June 1792 to December 1794; and from December 1794 to 1801 the employment of Inſpector of Diſtributors of Stamped Goods.

His duty is, when ordered by the Board, occaſionally to viſit different diſtricts of Ireland, to inſpect the Stock of Stamps in the hands of the Diſtributors, and to examine the ſtate of their accounts, aſcertain their caſh balances, and ſee that they pay them to the Collectors of Exciſe in their reſpective diſtricts.

He alſo, during his inſpections, inquires into the ſtate of the ſecurities of the Diſtributors, whether they are living and ſolvent, or otherwiſe.

On inſpection he requires the Diſtributor to make out a ſtatement of his ſtock, which he uſually checks by counting the number of quires, and the ſheets in every third or fourth quire; and whenever he finds any diſpoſition to concealment of the actual ſtate of his account on the part of the Diſtributor, or any appearance of an arrear being due by him, he counts every ſheet, and alſo examines the rate of the ſtamps affixed to each.

He examines the Sub-diſtributors accounts in the Diſtributors books, and their receipts for the Stamps iſſued to them, to ſee that the value of Stamps returned as being in their hands, is correct; and when he has reaſon to ſuſpect any fraud, he orders all the Stamps in the hands of the Sub-diſtributors, except a ſmall quantity left with each, to be ſent in; in ſome caſes he goes to the Sub-diſtributors to aſcertain whether the return of Stamps in their hands furniſhed by the Diſtributors is correct.

After the ſtock is aſcertained, he looks at the Comptroller's annual account for the preceding year in the hands of the Diſtributor, and charges him with the caſh balance, the ſtock on hands, and the advertiſement arrear at the cloſe of the ſaid year; to which he adds the amount of the conſignments received, and the Advertiſement Duty incurred in the current year, as certified monthly by the Regiſter of Pamphlets and Newspapers. He then gives credit for the payments to the Collector of Exciſe in the current year, for which the Diſtributor produces the Collector's receipt, or the letters from the head office acknowledging the receipt of the Collector's receipts, and the amount of them. He alſo gives credit for the per centage allowed the Diſtributor on the groſs amount of the ſales, and alſo for the value of the ſtock when inſpected. He then ſtrikes a balance, which muſt be the caſh balance in hands of the Diſtributor, which he cauſes him, if poſſible, to pay immediately to

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the Collector of Exciſe of the diſtrict; and if this is not done, he reports him to the Board, with the amount of the balance due; and if there is any reaſon to apprehend loſs to the Revenue, it is the uſual practice of the Board to order the Inſpector in charge of the diſtrict until the arrear is paid, or a new Diſtributor appointed.

Examinant ſtates, that in the courſe of his inſpections he has often found larger caſh balances in the hands of the Diſtributors than he conceives ſhould have been retained by them; and ſometimes he has diſcovered large caſh balances concealed by the Diſtributors, in conſequence of their having made falſe returns of their ſtock in hand to the Comptroller.

After every inſpection he reports to the Board, the amount of the ſtock in charge of the Diſtributor, the amount of his caſh balance, the ſolvency, or otherwiſe of his ſecurities.

Examinant ſtates, that from every information he has been enabled to collect on the ſubject of forged Stamps, he firmly believes that the forged Stamps in circulation throughout Ireland amount to an enormous ſum annually. He is of opinion that it would materially tend to check the circulation of forged Stamps, if the number of perſons allowed to ſell Stamps was confined in the country to Diſtributors and Sub-diſtributors only, and in town to a limited number of reſpectable perſons, by which means the channels through which forged Stamps are moſt likely to be put into circulation would be completely cloſed. And alſo, that it would be a further check if the Stamps uſed in the Law Courts were frequently inſpected, and where found to be forgeries, to have the proceedings ſet aſide; and ſimilar meaſures to be taken occaſionally at the different aſſizes and ſeſſions in the country; and if a few notes belonging to the lower orders, who are the readieſt to countenance any contraband trade, ſhall be cancelled for having been executed on forged Stamps, they and the public at large will afterwards be cautious to buy their Stamps at the proper office.

After Examinant has inſpected the accounts and ſtock of the Diſtributors, it is his practice in the courſe of his inſpection to make inquiries, and endeavour to detect any frauds on the Revenue of Stamps, and proſecute the Offenders; but this he cannot now do to any conſiderable extent, in conſequence of his inſpection not being confined to a particular province for any length of time, whereby he is prevented from taking ſuch meaſures as are moſt likely to enable him effectually to diſcover the different frauds againſt the Stamp Revenue.

He has been ſeldom ordered on duty in Dublin.

D'Arcy Mahon.

J S Rochfort,
Fred Geale,
Robert Alexander.

No. 35.

The Examination of THOMAS IRWIN, Eſquire; taken upon Oath the 28th of February and 3rd of March, 1806.

This Examinant ſaith,

That he is firſt Inſpector of Stamp Duties; was appointed by commiſſion in 1769.

There are two other Inſpectors and an Inſpector General, who are ſent occaſionally into different diſtricts according as the Board direct, for the purpoſe of inſpection.

When ordered on duty out of Dublin, each Inſpector is allowed one guinea a day for travelling charges, ſo as the ſame ſhall not exceed £.200 per annum; but to entitle him to this allowance, the Inſpector muſt have been on duty 176 days in the courſe of the year.

They are generally on duty more than 176 days in the year, and ſeldom or never leſs, but they have no allowance for the number of days which they may be on duty beyond what entitles them to the £.200 a year.

They report every quarter to the Board; the buſineſs done on inſpection during the quarter and at the cloſe of the year; they make a return to the Board of the number of days they have been out on inſpection during the year, but this return is not ſworn to.

When

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When out on inſpection, they examine and take an account of the ſtock of the Diſtributors in the diſtricts to which they are ſent, which this Examinant does by counting the quires and reams of each denomination of Stamps, looking at the head of each ſheet in each quire or ream, the rate of the Stamps generally, and counting the number of ſheets in each quire.

He then takes an account of the amount of the reſpective Stamps in the hands of the Diſtributor, and adds to it the amount of the Stamps in the hands of the Sub-diſtributors, if any, for which their receipts are produced.

He then requires the laſt quarterly account furniſhed to the Diſtributor, from the Stamp Office (if he ſhould not be previouſly ſupplied with them by the head officer) and the warrants of conſignments, received ſubſequent thereto, to be produced to him. The account ſtates the caſh balance and the ſtock on hand at the cloſe of the quarter, to this he adds the value of the conſignments and totals them, and then gives credit for the amount of the ſtock which he finds on inſpection, and for the different payments which may have been made ſubſequent to the quarterly account, on the Diſtributors producing to him the Stamp Office or the Exciſe Collector's receipts for thoſe payments. He then ſtrikes the balance of this account, which muſt be the amount of the caſh on hand. This he requires the Diſtributor immediately to pay in to the Collector of Exciſe of the diſtrict.

He reports to the Board the circumſtances of every inſpection, and ſhould the Diſtributor be much in arrear, or any difficulty found in obliging him to pay up his balance, the Board ſometimes orders the Inſpector in charge of ſuch Diſtributor's ſtock.

He has often found the Diſtributors very much in arrear, and has enforced the payment of their balances.

Examinant is of opinion that a great proportion of the Diſtributors are inſpected annually, but he thinks that if an Inſpector was appointed to each province, that he could viſit the Diſtributors oftener in the courſe of the year, and be able to render more ſervice to the Revenue by diſcovering the different frauds committed againſt it, which his reſidence in one province would enable him to do with more effect than could be poſſible from caſual viſits.

He has ſometimes inſpected the Sub-diſtributors, and has generally found the ſtock on hand to agree with the return made to him by the head Diſtributor, with little difference. The reaſon why he does not always inſpect the ſtock of the Sub-diſtributors is, that they uſually reſide at a conſiderable diſtance from the reſidence of the head Diſtributor, and to viſit them would of courſe take up much of the Inſpector's time, and prevent him attending to more material Inſpections. The Sub-diſtributors are ſeldom ſupplied with Stamps to any material amount.

This Examinant admits that frauds may be committed by the Diſtributors lending their ſtock to each other in the ſame diſtrict, if aware of the Inſpector's viſit, but he has no reaſon to ſuſpect that this has ever been done.

If in the courſe of his Inſpection he receives information of any evaſion of the Licence, or other Stamp Duties, he conceives it his duty to proſecute for the penalties; but the time neceſſarily occupied in the inſpection of the Diſtributors, leaves it in his power to pay but little attention to other objects of the Stamp Duties during his inſpection, the preſent ſyſtem of the Board not allowing an Inſpector to remain a ſufficient length of time in a province to form connections, and procure informations requiſite for the effectual diſcovery and proſecution of frauds. Examinant wiſhes to add, that not having any aſſiſtant during the courſe of his inſpection, for the purpoſe of diſcovering frauds and preparing informations, renders it difficult for him to do much in the diſcovery and proſecution of frauds.

He has not generally examined the ſtock of Diſtributors with a view to diſcover forgeries, not ſuſpecting them to have any. He has not been furniſhed with a book containing the different Stamps for the purpoſe of comparing them with the ſtock of the Diſtributors in order to diſcover forgeries.

This Examinant ſtates that many of the Diſtributors are people of very low ſituations in life, and very unfit for ſuch a truſt and reſponſibility.

Tho[s] Irwin.

J. S. Rochfort,
Fred[k] Geale.
Robert Alexander.

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No. 36.

The Examination of RANDAL WILLIAM GARDNER, Esq. taken on oath the 5th and 13th day of March, 1806.

This Examinant saith,

That he is an Inspector of Stamp Duties; was appointed by commission, approved of by the Lord Lieutenant, in the year 1803.

His principal duty is to inspect the Distributors of Stamps in such districts as he shall be ordered to by the Board. He has been out on three inspections since his appointment.

In taking the stock of the Distributors, he generally counts the quires, but if he has any reason to suspect the Distributor he counts the sheets, and sometimes each particular stamp.

On his first inspection he was ordered to examine the stock of several Sub-distributors, and always found them correct according to the return made to him by the head Distributor.

In the two last inspections he also examined the stock of some of the Sub-distributors, and found them correct.

In his inspection of the head Distributors, he has generally found the stock on hand to agree with the return made by them to the Stamp Office, but he has found them frequently retaining cash balances in their hands which they ought to have paid in to the Excise Collectors. He makes a Report to the Board of the state of the stock, and accounts of every Distributor that he inspects.

He does not make any particular examination to detect forged Stamps, as he does not conceive himself to be a competent judge, never having been instructed, to distinguish them from genuine Stamps. He thinks however that if he was furnished with a book of patterns of genuine Stamps, and a proper glass to examine them, he would be able to distinguish forged from genuine Stamps.

He has no means of judging of the extent of the forgeries in the districts he has inspected; but from the information he generally received during his inspections, he has reason to believe the number of forged stamps in circulation is very considerable.

When he goes into a district, he makes inquiry for such persons as are acting without licences who ought to take out licences, and causes the Distributor of Stamps to serve on them printed notices, that if they do not immediately take out a proper licence they will be proceeded against according to law.

If he learns that the unlicensed venders in any particular town are numerous, he goes himself through the different streets and takes a memorandum of the people who are vending articles subject to licence, and such of them as he afterwards finds have not a licence, and that do not immediately get one, he prosecutes for the penalties. These investigations have never prevented his duly inspecting the Stamp Distributors in the district under his inspection. During an inspection in the province of Munster in the year 1804, he discovered in the town of Clonmell, seventy-four unlicensed dealers in spirits, and a number in Carrick-on-Suir, all of whom he got to take out licences without resorting to prosecutions.

He is of opinion, that if capable active men were in general employed as Distributors, and that they were enjoined to make particular inquiries after unlicensed dealers, and other evaders of the Stamp Duties in their respective districts, and to prosecute for the penalties, that it would tend to improve the Stamp Revenue very materially.

He has never been ordered to do any duty in Dublin.

R. Wm Gardner.

J S. Rochfort,
Fredk Geale,
Robert Alexander.

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No. 37.

A STATEMENT of Balances in the hands of DISTRIBUTORS at the close of the four Quarters in the year ending the 5th January 1806; and the Stock on hands the 5th January 1806.

DISTRICT.	Quarter ending 5 April 1805	Quarter ending 5 July 1805.	Quarter ending 10 Octr 1805.	Quarter ending 5 Jany 1806.	Stock 5 Jany 1806.	Spirit Licences 5 Jany 1806.	Amount of Security given by each Distributor.
	£. s. d	£. s. d.	£ s d	£. s. d	£. s. d.	£. s d	£. s. d.
Antrim	- - -	- - -	- - -	616 0 0	18,190 0 8½	5,589 8 10	6,000 0 0
Armagh	- - -	9 11 6	0 10 11	7 0 3½	3,680 2 7½	3,321 15 8¾	2,500 0 0
Athlone	- - -	112 5 4	53 19 1½	28 8 2	2,872 4 4½	- - -	1,500 0 0
Ballinasloe	109 18 5	184 7 0½	277 13 4½	389 12 10	1,521 13 4½	201 12 7	1,500 0 0
Ballymenagh	- - -	- - -	- - -	- - -	1,202 17 11½	1,446 18 10½	1,000 0 0
Ballymote	55 18 9½	46 15 3¼	- - -	14 2 11½	529 9 8½	226 9 1½	1,000 0 0
Bruff	- - -	No Dist^r	—	—	—	—	—
Carlow	22 3 5½	245 18 11½	32 9 9½	707 2 2½	4,751 14 2	2,068 14 8	1,500 0 0
Castlebar	- - -	159 16 0½	180 15 0¾	27 2 11½	2,282 10 11	305 14 9½	1,000 0 0
Cavan	102 13 6¼	- - -	- - -	- - -	4,621 12 0	1,775 12 7½	1,500 0 0
Clare	- - -	- - -	93 0 9¾	- - -	7,005 5 9½	1,082 14 2	2,000 0 0
Cork	48 9 5¾	42 5 11½	- - -	30 4 2	11,396 3 4½	4,394 16 3½	8,000 0 0
Cashel	31 2 1	25 7 1½	156 0 9½	307 1 1½	4,381 2 10	548 16 0	1,500 0 0
Clonmell	54 17 8	72 5 4	43 12 6	- - -	13,062 2 3	1,014 8 10	5,000 0 0
Coleraine	- - -	- - -	No Dist^r	—	—	—	—
Cookstown	100 4 10½	- - -	173 9 2½	124 18 4½	1,191 14 4½	259 7 11	1,000 0 0
Donegal C°	- - -	- - -	- - -	8 8 11	5,929 3 8¼	1,585 7 5	3,000 0 0
Donegal Town	- - -	- - -	- - -	5 5 11½	2,823 10 9	107 5 10	1,500 0 0
Downe	- - -	69 13 0½	- - -	170 16 11½	12,455 3 2	- - -	1,500 0 0
Downpatrick	116 0 0	121 8 7	- - -	29 16 8	3,554 0 0	95 6 8	1,000 0 0
Drogheda	324 1 5½	290 15 1¼	- - -	305 3 6¼	5,860 12 8¼	1,271 14 4½	2,000 0 0
Dungannon	- - -	- - -	- - -	- - -	3,263 8 1½	190 14 1½	1,500 0 0
Fermanagh	- - -	11 4 9	- - -	57 11 2½	5,894 15 3½	2,689 16 10½	2,500 0 0
Fermoy	60 6 7	74 1 5¾	75 12 9½	131 8 1¾	3,168 12 0	836 16 8½	1,200 0 0
Galway	- - -	- - -	- - -	- - -	- - -	- - -	No Dist^r
Kerry	293 13 1	381 8 1	243 18 1	474 1 10	4,972 7 6½	402 17 10½	3,000 0 0
Kildare	- - -	- - -	- - -	- - -	4,646 10 4½	2,020 0 4½	1,500 0 0
King's C°	16 7 1½	57 6 2½	57 9 7½	167 6 10¾	7,063 7 4	713 14 6½	1,500 0 0
Kilkenny	17 5 8½	15 19 1½	227 15 0¾	- - -	5,441 7 6½	1,766 10 2½	5,000 0 0
Killarney	0 1 3¼	0 1 3¼	- - -	3 8 6½	3,341 10 4½	367 3 0½	1,500 0 0
Limerick	44 10 0¾	77 1 0½	0 9 8	41 18 11½	15,994 15 0	2,395 6 0	6,000 0 0
Leitrim	110 19 3½	104 9 1½	134 16 2½	181 12 11½	2,390 14 7½	2,686 17 3	1,500 0 0
Londonderry	118 10 3½	557 10 9½	503 14 8¼	- - -	8,589 11 11½	17,371 4 10½	3,000 0 0
Longford	131 10 7½	14 3 5	- - -	73 13 6½	3,883 1 8	1,160 19 10½	1,500 0 0
Louth	159 7 5½	178 10 7¾	5 13 11½	106 5 1¼	2,590 8 0¼	102 10 2½	1,500 0 0
Loughrea	27 13 4	12 18 0	4 1 9 10½	95 6 6½	3,079 8 1	355 4 5¾	1,200 0 0
Lurgan	- - -	- - -	14 17 10	93 0 7	3,521 1 6½	28 12 5	1,500 0 0
Magherafelt	- - -	- - -	229 5 0½	55 14 11½	2,423 1 9½	286 1 0	1,500 0 0
Mayo	316 10 11¾	- - -	10 5 3¾	19 8 6½	5,280 9 9½	660 16 9	1,000 0 0
Meath	37 1 6¾	1 9 1	- - -	25 14 4	3,700 17 0½	2,506 1 9	1,500 0 0
Monaghan	62 0 2	14 10 4¼	371 8 2½	74 6 2	4,173 3 10	1,227 15 7½	2,000 0 0
Moate	86 6 7	84 16 10	284 13 1	157 17 0	1,553 7 2½	47 13 8	1,000 0 0
Nenagh	- - -	- - -	30 19 7½	248 6 11½	4,290 5 7½	419 12 7	1,500 0 0
Portarlington	0 1 12	- - -	- - -	11 0 11	1,157 2 9	674 16 5	1,500 0 0
Queen's C°	25 8 9½	32 15 10¾	- - -	263 8 10½	4,480 18 8½	1,177 10 3½	1,500 0 0
Roscommon	93 17 5½	98 10 5½	79 5 10¼	- - -	5,507 4 7¾	2,627 2 11½	2,000 0 0
Roscrea	- - -	1 6 9½	- - -	0 9 0½	2,304 9 7	1,065 7 3	2,000 0 0
Sligo	- - -	3 9 4	297 6 11½	563 19 4½	6,516 19 1	1,361 6 8½	2,500 0 0
Strabane	- - -	5 8 6½	10 3 4¼	- - -	4,064 8 7	1,396 19 6¾	2,000 0 0
Tanderagee	5 4 11½	4 12 10½	- - -	3 13 2½	1,454 17 1	1,339 13 9	1,200 0 0
Tuam	- - -	- - -	- - -	- - -	16,549 9 7½	1,952 3 5	5,000 0 0
Tyrone	- - -	52 2 11¾	- - -	3 19 4¾	4,385 19 5½	405 4 9	2,000 0 0
Waterford	87 19 6¾	2 10 6	- - -	38 9 9	5,729 16 0	3,129 1 4½	4,000 0 0
Westmeath	- - -	9 8 3½	- - -	158 6 2½	3,963 10 0¾	882 6 1	1,500 0 0
Wexford	284 3 11¾	284 9 0¾	275 6 8	420 8 9½	8,903 10 3½	1,945 5 11½	3,000 0 0
Wicklow	- - -	- - -	14 17 1¾	34 6 4½	4,008 3 0½	166 17 10	1,500 0 0
Westport	89 7 7¾	- - -	- - -	0 6 2¾	389 1 0	103 8 8¼	1,000 0 0
DUBLIN	- - -	- - -	- - -	148 17 1½	6,552 7 8	5,116 11 8	3,000 0 0
Distributors deceased or dismissed. Imgan	38 3 4	168 15 5½	- - -	168 15 5½	—	—	—
Clare	- - -	151 0 9¾	- - -	151 0 9¾	—	—	—
Nenagh	- - -	8 18 1	- - -	8 18 1	—	—	—
Roscrea	754 6 9½	- - -	- - -	1 6 9½	—	—	—
Donegal C°	352 18 6½	- - -	- - -	352 18 6½	—	—	—
Dungannon	1 11 7¼	1 11 7¾	2 17 8½	2 17 8½	—	—	—
LONDON	- - -	- - -	- - -	- - -	- - -	- - -	2,000 0 0
TOTAL £.	4,130 16 9½	3,791 0 2½	3,933 18 2	7,116 9 11	280,325 18 2	86,874 11 9½	—

Robt Mulock,
Dep^y Compt^r.

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No. 38.

AN ACCOUNT of the Sums due by deceased and dismissed DISTRIBUTORS or their SECURITIES on the 5th January 1806; specifying the Dates when the Arrear was incurred; the District, the Name of the Distributor, the Names of the Sureties, and the Amount in Arrears; abstracted from a Return made by the Commissioners of Stamp Duties.

Distributors Names.	District.	Securities.	Dates of Bonds.	Penalties of Bonds.	When ceased to be Distributors.	Arrear due 5th July 1804.	Payments in Reduction thereof.	Arrear due March 1806.
				£.		£. s. d.	£. s. d	£. s. d.
Mark Prim	Carlow	Bernard Prim, John King	16 March 1774	400	August 1782	22 11 4½	- -	22 11 4½
William Barry	Cork	John Hinkliff	26 May 1784	5,000	May 1786	6,030 11 7	- -	6,030 11 7
James W. Grames	Kerry	Sir B. Denny, Geo. Gunne	26 June 1785	1,800	May 1789	1,680 0 5½	- -	1,680 0 5½
Francis S. Peter	Limerick	- - - -	15 March 1774	1,000	July 1781	1,908 3 0¾	- -	1,908 3 0¾
James Cummins	Meath	Lewis Farrell, John Skene	23 March 1774	1,000	April 1783	11 19 3	- -	11 19 3
Gilbert Holmes	Tipperary	Edmond Malone, Andrew Armstrong	15 March 1774	1,200	July 1786	957 19 2¾	- -	957 19 2¾
Arthur Moss	Tyrone	Rev. Ch[s] Moss, William Cullum	23 Dec. 1776	900	November 1780	39 6 11¼	- -	39 6 11¼
Alexander Reed	Fermanagh	Andrew M[c]Gomery, Thomas Reed	13 Jan. 1786	800	January 1790	426 7 5¼	- -	426 7 5¼
Gilbert Cuthbert	Donegal	Henry Irwin, John Cuthbert	2 July 1784	600	May 1791	543 9 9¾	—	—
—	—	John Hamilton	- 1774	600	Allowance per order	- -	212 10 0¾	—
—	—	Robert Mack	- - -	- -	A payment to Receiver General		38 14 7¾	292 5 1¼
Robert Eyre	Galway	Patrick Trench, John Bateman	22 Feb. 1784	1,000	March 1792	209 4 4½	- -	209 4 4½
Robert Ladley	Meath	Edward Malone, Edward Mockler	10 April 1784	400	April 1791	70 18 5½	- -	70 18 5½
Thomas Mitchell	Athlone	William Siggins, Charles Clark	31 March 1791	400	September 1796	223 5 10½ 900 0 0	- -	1,123 5 10½
						1,123 5 10½		
Robert Whitelaw	Leitrim	William Whitlaw, Fergus Farrell	8 Oct. 1785	600	December 1795	301 17 1½	- -	301 17 1½
Steph. Dejoncourt	Louth	Zakaf Maxwell, Daniel M[c]Neill	4 Sept. 1784	400	May 1795	277 5 1	- -	277 5 1
Thomas Shaw	Clonmel	William White, Samuel Hayman	23 July 1791	200	June 1798	41 9 9	- -	41 9 9
Robert Farris	Fermanagh	James Armstrong, Dan Bradshaw	9 June 1790	600	February 1798	232 19 11¼	- -	232 19 11¼
Thomas Burrowes	Longford	John Burrowes, Rev. Lewis Kerr	7 April 1784	400	April 1801	1,417 11 4½	- -	1,417 11 4½
Nicholas Betson	Wicklow	Sir Vesey Eftclough, Gerald Cavanagh	13 July 1786	600	March 1801	1,334 7 9	- -	1,334 7 9
S. T. Hutchinson	Galway	Lord Dunlo, Samuel Simcocks	15 May 1792	1,000	May 1801	4,066 11 1¾	- -	4,066 11 1¾
George Faucett	Sligo	Patrick Hand, Augustus Grove	3 May 1785	400	May 1800	1,657 10 0	- -	1,776 1 0
Elizabeth Stewart	Waterford	- - - -	- - -	- -	October 1801	81 1 0	- -	81 1 0
David Powell	Athlone	William Pennefather, Richard Huffam	21 Feb. 1797	400	September 1801	122 1 10½	—	—
Mary Frith	Nenagh	George O'Leary, John Heacock	25 July 1791	200	August 1802	1,026 2 0½	- -	1,026 2 0½
John Collins	Tipperary	Richard Maxwell, Robert Collins	- - -	400	November 1802	750 6 4	—	—
					Payment to Receiver General		25 0 0	
					Allowed by Government -		347 0 0	353 6 4
					22 Feb. 1806, payment to Receiver General - - -		25 0 0	
							397 0 0	
Edmond Browne	Claremonis	George Browne	25 Nov. 1795	800	October 1801	767 12 9¾	- -	767 12 9¾

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No. 38.—An Account of the Sums due by deceased and dismissed Distributors, &c—*continued.*

Distributors Names.	Districts.	Securities.	Dates of Bond.	Penalties of Bonds.	When ceased to be Distributors.	Arrear due 5th Dec 1804.	Payments in Reduction thereof	Arrear due March 1806.
				£		£. s. d.	£. s. d.	£. s. d.
G. C. Kennedy -	Londonderry	William Lecky, James Galbraith	—	600	August - 1802	69 16 4½	—	—
					By allowance not before ascertained, and due to Distributors	66 10 1½	—	—
					By a payment - - -	3 6 2½	—	—
						69 16 4½	—	—
Robert Parkinson	Kilrush - -	Thomas D. Hunt, John Parkinson	29 Nov. - 1796	600	October - 1801	229 10 7½	- - -	229 10 7½
William M°Kay -	Thurles - -	Peter Courtney, Robert Courtney	6 August 1796	400	March - 1802	979 5 11	- - -	979 5 11
Carucrofs Wood -	Sligo - - -	Ar. B Cnoper, Richard Wood	25 July - 1800	1,500	January - 1803	392 14 1½	—	—
			By per Centage not before ascertained, and due to Distributor - - - - - - -			- - -	73 19 9½	—
			By stamped goods taken up by an Inspector -			- - -	129 13 9½	—
		In addition to the above Arrear, it appears that Wood is to be charged with a Payment made to him by the Printer of the Sligo Journal, which he did not give credit to the Printer for in his Account - - - - - - - - - - -				182 0 0	—	—
Edm^d Burnett -	Bruff - -	D. Conrfey O'Grady, Rev. W. Rofe	28 April - 1798	800	December 1803	574 14 1½	203 13 6½	371 0 6½
Samuel Burroughs	Cavan - -	Thomas Nefbitt	8 July - 1804	400	May - - 1800	392 17 10½	- - -	392 17 10½
Foliot Wynne -	Sligo - - -	R^t hon. Ow. Wynne, Phil Byrne	17 Feb. - 1785	400	July 30 - 1784	2,014 13 6½	- - -	2,014 13 6½
C. Moore M°Mahon	Carlow - -	Sir R. Butler, Way Bayley	8 Nov. - 1796	600	January - 1800	277 5 9½	- - -	277 5 9½
			Appropriated Duties not accounted for - -			227 14 11	—	—
						28 0 0	—	—
			By Allowances not before brought into account			255 14 11	—	—
Mary Faucett -	Sligo - - -	John Wynne, Knox Barrett	24 Aug. - 1784	400	7 April - 1785	9 11 0	- - -	246 3 11
William Andrews	Mayo - -	Alex^r Stephens, Lan. O'Hara	5 October 1785	1,000	March - 1791	97 17 11½	- - -	97 17 11½
Edward Roper -	Athlone - -	- - - - - -	- - - -	- - -	- - - - -	259 10 11	- - -	259 10 11
Edward Tyrrell -	Galway - -	William Lambert	- - - -	- - -	- - - - -	172 11 8	—	—
—	- - - -	Thomas Weft	24 October 1801	1,500	—	—	—	—
—	- - - -	- - - - - -	6 Sept. - 1802	2,000	—	—	—	—
Edward Box - -	Carlow - -	Benjamin Simpfon, William Nicholfon	17 Nov. - 1794	400	April - - 1786	966 3 9	- - -	966 3 9
Joseph Baxter -	Tyrone - -	John Cambell, James Grur	11 May - 1784	900	December 1797	164 14 0¼	- - -	164 14 0¼
William Airy -	Carlow - -	Thomas Proctor, Edward Wall	26 May - 1791	200	November 1794	316 16 5	200 0 0	116 16 5
Lewis Anderfon	Tipperary -	William Smith, Benj. Hawkfhaw	16 Septem^r 1786	1,200	June - - 1791	922 8 2	93 16 9½	628 11 4½
					Payment to Receiver General -		100 0 0	—
					D° - - - - - - -		100 0 0	—

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No. 39.

The Examination of Mr. WILLIAM MOORE; taken upon Oath 26th and 28th February, 1806.

This Examinant ſaith,

That he is Inſpector of Dies and Plates in the Stamp Office; was appointed by commiſſion in December, 1802.

It is his duty to inſpect the dies and plates, to ſee that they are properly made, and to ſee that they actually are out of repair when they are reported to him as ſuch; if he finds that they are ſo, he reports to the Board accordingly.

It is his duty alſo to examine all Stamps and ſtamped inſtruments brought to the office to be cancelled, to ſee that they are not counterfeits and have not been executed.

Perſons requiring Stamps and ſtamped inſtruments to be cancelled, preſent a memorial to the Board ſpecifying the particulars of the Stamps and inſtruments, and the reaſon why they wiſh them to be cancelled, to which muſt be annexed an affidavit, ſtating that the Inſtruments offered to be cancelled have not ſerved any of the purpoſes for which they were intended, that they were never ſigned by any party or parties thereto; that they nor any other perſon on their account hath received or will receive any payment for the Stamps on ſaid Inſtruments; that they are really and truly their property, and have been paid for by them to the full amount of the Duty; and that they will be loſers thereby to ſuch amount, unleſs ſaid Stamps be cancelled, and they receive others in lieu thereof. After this affidavit is made, Examinant gives a certificate that he has examined and counted the Stamps on the inſtruments mentioned in the memorial, and that they are genuine and in number and quality as deſcribed. The memorial, affidavit, and certificate are taken to the Secretary's office, where an order iſſues to the Superviſor, Tellers, &c. to deliver Stamps of like number and denomination as thoſe cancelled. The cancelled Stamps are always cut off by this Examinant and immediately deſtroyed.

Stamps on Newſpapers and Almanacks remaining unfold are cancelled in like manner.

Examinant ſaith almoſt every week ſince he came into the Office, he has found forged Stamps amongſt thoſe offered to be cancelled.

When Examinant diſcovers forged Stamps, he always deſtroys them, and omits them in his certificate. He does not in general report them to the Board, except in ſome particular caſes.

Perſons bringing forged Stamps to be cancelled, generally declare that they are ignorant where ſuch Stamps were purchaſed. Whenever Examinant can diſcover where the forged Stamps have been purchaſed, he conſiders it his duty to report to the Board the names of the ſellers, and the name of the perſon offering the forged Stamps to be cancelled; but this he has never had it in his power to do except in one inſtance.

No perſon is allowed to ſell Stamps without a licence from the Board, and giving £.100 ſecurity.

About twelve months ago he went to the Quarter Seſſions at Clare, in the county Mayo, it being ſuggeſted to him, that there were frauds committed there, and found that out of three hundred proceſſes (which he believes there were), not above three or four were on genuine Stamps. On his return to town he reported the ſame to the Board.

From the number of forged Stamps which are brought to the Office to be cancelled from a variety of diſtant places, he believes that the uſe of forged Stamps prevails to a great extent in every part of Ireland.

Saith, that he hath lately diſcovered forged Stamps to have been ſold to a very conſiderable amount in Dublin, by a perſon who was not licenſed, and who he underſtands has ſince abſconded.

Examinant is of opinion that to prevent the great extent of theſe forgeries, it might be adviſable to have Inſpectors properly qualified to attend occaſionally at the different Aſſizes and Quarter Seſſions in the courſe of every year, to examine the Stamps

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Stamps uſed in the reſpective courts, and alſo to examine the ſtock of the Diſtributors and Sub-diſtributors for forgeries.

William Moore.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 40.

A RETURN of the Convictions for forging or uttering forged STAMPS for 5 Years ending 5th January, 1806.

John Thomas Moleyneux, in Dublin, 19th December, 1803.

Darby Needham, at Caſtlebar, Spring Aſſizes, 1804.

Laurence Prendergaſt, ſame time and place.

Peter Dunne, at Clonmell, Summer Aſſizes, 1804.

Cooper Crawford,
Solicitor.

No. 41.

Examination of Mr. TIMOTHY O'BRIEN; taken on Oath the 25th day of February, 1806.

This Examinant ſaith,

That he is Inſpector of Law Courts; to which office he was appointed in the year 1774.

His duty is to attend the different Courts in Dublin, to ſee whether the proceedings therein are inſerted on the requiſite Stamps.

Frequently in the courſe of the year, and particularly during the long vacation, he viſits the different offices, and examines ſome of the proceedings on the files in each office, to ſee that the documents thereon are on the proper Stamps.

In theſe inſpections he inquires from the clerks in the office whether every thing is right, and he examines ſome of the files, and particularly ſuch of them as he thinks moſt likely to contain improper Stamps; he does not however examine all the files in each office in the courſe of the year.

In one of theſe examinations, which took place about ſix months ago, he was accompanied by the Solicitor and the Inſpector of Forgeries, when ſeveral forgeries were diſcovered.

Whenever he diſcovers any improper Stamps, he reports the ſame to the Board; but for ſeveral years back he has not diſcovered any, except the forgeries already mentioned, which were reported to the Board.

Timothy O'Brien.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

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No. 42.

The Examination of Mr. EDWARD WRIGHT; taken on Oath 26th of February, 1806.

This Examinant ſaith,

That he is Inſpector of Duty on Hats; was appointed by commiſſion in 1802.

His duty is to ſee that the Hatters in Dublin take out their licences, and to procure information againſt their ſelling hats without Stamps, or perſons wearing hats without Stamps.

He calls on the manufacturers and retailers of hats in Dublin, and obliges them to produce their licences; and where they have not a licence, he gives them notice that he will call again in a week, when if they have not got one he immediately proſecutes them.

He takes various meaſures to find out where hats are ſold or worn without Stamps, and on obtaining the needful information he proſecutes for the penalties.

The evaſions of this duty are very frequent in Dublin, and he believes much more ſo in the country.

Examinant thinks it would tend to prevent the evaſion of the Hat Duty, if it were rendered penal for any hat to be found in a ſhop or offered for ſale without being firſt duly ſtamped on the ſide-lining of the hat.

Edward Wright.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 43.

The Examination of RICHARD MAUNSELL, Eſquire; taken on Oath the 21ſt of March, 1806.

Examinant ſaith,

That he is under Treaſurer of the Honourable Society of the King's Inns; was appointed in June, 1804.

Every barriſter and ſtudent on their admiſſion pay a Stamp Duty of £20, half of which is appropriated to the King's Inns, and the remainder to the caſual Revenue. After they are admitted, they are regiſtered in a book kept in the office of this Examinant, who receives the Stamp Duty.

Previous to March 1803, Examinant underſtands that the practice of his predeceſſor was, at the end of every term to bring his books, containing the regiſter of the barriſters and ſtudents admitted during the term, together with a liſt of them ſigned by the Treaſurer, to the Stamp Office, in order to have each regiſtry of admiſſion ſtamped; that on the Stamps being affixed the whole amount of the Duty was paid to the Stamp Office, and was then paid by the Receiver General of Stamp Duties to the Teller of the Exchequer, to be brought to the credit of the Honourable Society of King's Inns, the Stamp Office being to that time ignorant that half of the duty belonged to the caſual Revenue. To cover this over payment, the Stamp Office has ſince the aforeſaid-mentioned period retained the portion of the Duty on attornies apprentices Indentures which is appropriated to the King's Inns, and which Examinant ſaith exceeds what is due to the Revenue on account of the admiſſions of barriſters and ſtudents.

The books for regiſtering the admiſſions has not been ſtamped ſince March 1803.

This Examinant ſaith, that the confuſed ſtate in which he found the books of his office on his appointment, has prevented his making, until lately, proper liſts and a correct ſtatement of the account between the Stamp Office and the King's Inns, which

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which would be neceſſary to accompany the books on their being ſtamped. Examinant ſaith, that in his office a regular account is kept of all attornies admitted as apprentices.

Examinant ſtates that he has directions from the Benchers of the King's Inns, not to grant a certificate to any attorney's apprentice after he has ſerved his time, without his firſt producing both parts of his Indentures duly ſtamped; ſhould one part only be produced, Examinant ſtates the circumſtance in his certificate, and the attorney, as Examinant believes, is then obliged to account for the deficiency on oath before the court in which he ſeeks to be admitted.

Rick^d Maunſell.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

No. 44.

Examination of Mr. JOHN DE COURCY; taken on Oath the 25th of February, 1806.

This Examinant ſaith,

That he is Clerk of the Securities in the Stamp Office; was appointed by commiſſion in Auguſt, 1795.

The Inſpectors, Diſtributors, town and country Printers of Newſpapers, Inſurance Companies, the Receiver General, the Contractors for parchment and vellum, and Warehouſe-keepers of ſtamped and unſtamped goods, are obliged to give ſecurities in ſums varying according to the reſponſibility of their reſpective offices.

When they propoſe ſuch ſecurity to the Board, they refer it to this Examinant as Clerk of the Securities, to inquire and report as to the ſufficiency of the perſons propoſed in the ſums required, which he always does with great care; and ſaith that ſince the year 1795, no ſecurity approved of by him has been found inſufficient to this Examinant's knowledge or belief, though ſome of them have during that period been reſorted to, to make good default of officers for whom they have been ſecurity.

He enters the particulars of all ſecurities taken by him in books kept for that purpoſe, and lodges the bonds, when perfected and returned to him by the Board, in the Chief Remembrancer's office in the court of Exchequer, by order of the Board; this is attended with ſome expence and ſometimes inconvenience, in caſe it ſhould be neceſſary to put the bond in ſuit.

John De Courcy.

J. S. Rochfort,
Fred^k Geale,
Robert Alexander.

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No. 45.

A Liſt of HOLYDAYS to be kept in future at the Stamp Office by order of Government, dated January 18th, 1802.

January	The Circumciſion.
	Epiphany.
	Queen's Birth Day.
	King Charles 1ſt Martyrdom.
February	Aſh Wedneſday.
March	St. Patrick's Day.
	Annunciation.
April	Good Friday.
	Eaſter Eve.
	Eaſter Monday.
	Eaſter Tueſday.
May	The Reſtoration
	Whitſun Eve.
	Whitſun Monday.
	Whitſun Tueſday.
June	King's Birth Day.
	John the Baptiſt.
July	Battle of the Boyne.
	Battle of Aughrim.
Auguſt	Prince of Wales's Birth Day.
September	King's Coronation.
	St. Michael.
October	Iriſh Rebellion.
	King's Acceſſion.
November	King William's Birth Day.
	Gunpowder Plot.
December	Chriſtmas Eve.
	Chriſtmas Day.
	St. Stephen.
	St. John.
	Innocents.

By order of the Commiſſioners,

Peter Holmes, Secretary.

February 26th, 1805.

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No. 46.

The Examination of Mr. ROBERT MULOCK, Deputy Comptroller; taken upon Oath the 23rd June, 1806.

This Examinant ſaith,

That at the time he was required to make up the Parliamentary account for the year ending 5th of January laſt, ſeveral material documents were wanting, particularly the annual account of two of the Diſtributors, and that he was obliged to make up by eſtimate thoſe particulars in the Parliamentary Account for which the documents were wanting. That owing to the great hurry with which this account was made up, ſome miſtakes were committed by his clerks, which he has ſince diſcovered.

Robert Mulock.

J. S. Rochfort,
James Trail,
Robert Alexander.

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—No.

ABSTRACT ACCOUNT of STAMP DUTIES

		£. s. d.	£. s. d.	£. s. d.
BALANCES, Jany 5th, 1805	In the hands of Collectors	40,239 14 3¼		
	In the hands of acting Distributors	6,367 9 4½	46,607 3 7¾	
	Bills in the hands of the Receiver General		20,016 3 8½	66,623 7 4
DUTIES not payable till after 5th Jany 1805.	By Printers of Newspapers, on payment of Advertisement Duty in Dublin	1,158 9 1		
	By D^{o} of D^{o}, on payment D^{o} in the Country	1,040 10 2½	2,198 19 3½	
	Cash advanced acting Officers	448 11 8		
	Arrears due by deceased and dismissed Distributors	21,940 14 2¾		
	Stock due by D^{o} not accounted for	9,823 5 0¼	32,212 10 11	
	Arrear due by the late Lord Mayo	3,129 8 3½		
	Arrear due by former Printers in Dublin for Advertisement Duty	1,507 7 6		
	Arrear due by D^{o} in the Country for D^{o}	5,341 5 5½		
	Sundry sums advanced Officers not accounted for	2,634 13 0	12,612 14 3	47,024 4 5½
				113,647 11 9½
1806. Jany 5th.	Stamps impressed at the Head Office	153,569 10 6		
	Stamps disposed of by Distributors	155,742 4 5½		
	Stamps disposed of by D^{o} for Spirit Licences	172,303 18 3¼	481,615 13 2¾	
	Stock unaccounted for by Distributors dismissed last year		3,608 19 6½	
	Duty on Advertisements in Dublin	6,947 3 8		
	Duty an Advertisements in the Country	6,764 13 7	13,711 17 3	
	Duty on Insurance in Dublin	6,483 12 11½		
	Duty on Insurance in the Country	608 14 9	7,092 7 8½	
	Duty on Pamphlets in Dublin		3 5 0	
	Duty on Hats in Dublin		1,164 10 9	
	Duty on Admission of Barristers		1,556 13 8½	
	Penalties		136 5 10	
	Cash received from Retailers of Spirits, for disposing of Spirits at a Fair without Licence		8 13 0	
	Over-credit on payments to a Distributor in 1805		56 11 10	
	D^{o} on per Centage allowed a Distributor in 1805		6 0 0	508,960 17 10
			£.	622,608 9 7½

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47.—

for the Year ending January 5th, 1806.

1806.		£. s. d.	£. s. d	£. s. d.
Jan' 5th.	By Payments into the Treasury by the Rec' Gen'	- - -	- - -	456,535 11 4¾
	Establishment - - - - - - -	10,045 0 1		
	Short charged on Establishment - - -	100 0 0		
	Per centage not allowed in 1805, occasioned by Distributors not sending up their Accounts	181 5 4		
	Per centage allowed Distributors - - -	9,756 9 11½		
	Incidents at the Head Office - - -	5,650 6 3½		
	Incidents allowed Distributors - - -	958 9 4		
			26,691 11 0¼	
	Payments by Distributors in 1805, for which they were not credited - - - - -	1,259 12 1¾		
	Payments by former Printers in 1805, for which they were not credited - - -	66 4 0		
	Allowance to a Distributor for an overcharge on Advertisement Duty in 1805 - -	45 10 0		
	Discount on Stamps - - - - -	3,050 8 3½		
	Discount on Insurance in Dublin - - -	324 2 6½		
	Allowance to Advertisement Duty in Dublin -	282 1 2		
	Allowance to - - D° - - in the Country	177 8 2		
	Allowance on Hat Duty in Dublin - - -	116 5 5½		
	Allowance for bad silver - - - - -	241 5 3		
	Allowance on the sale of Duties - - -	79 15 6½		
	Cash returned on account of a Spirit Licence -	47 13 4		
			5,690 5 10½	
				32,381 16 11
	Cash paid for Parchment and Paper for supply of Distributors - - - - - -	- - -	- - -	5,259 19 2
				494,177 7 5¾
	BALANCES and ARREARS on the 5th January 1806:			
	In the hands of Collectors of Excise - -	34,933 12 1½		
	In the hands of Acting Distributors - - -	7,629 5 4½		
	Bills and first halves of Notes received from Collectors by the Receiver General, and lodged in the Bank of Ireland to the credit of the Teller of the Exchequer - - - - -	35,339 12 1		
			77,902 9 7	
	DUTIES not payable till after the 5th January 1806:			
	By Printers of Newspapers on payment of Advertisement Duty in Dublin - - - -	1,301 13 11		
	By D° - - on payment of D° - - in the Country	1,029 3 2		
	Cash due by acting Officers - - - -	595 13 11		
			2,926 11 0	
	ARREARS on the 5th January 1806:			
	Due by deceased and dismissed Distributors -	21,811 3 5½		
	Due by the late Lord Mayo - - - - -	3,129 8 3½		
	Stock due by deceased and dismissed Distributors not accounted for - - - - -	13,432 4 6½		
	Due by former Printers in Dublin for Advertisement Duty - - - - - - -	1,507 7 6		
	Due by former Printers in the Country for D° -	5,084 2 7½		
	Sundry sums advanced to Officers not accounted for - - - - - - - -	2,634 13 0		
			47,598 19 5½	
	Cash to be accounted for - - - - - - - - - - - -			128,428 0 0½
				3 2 1¾
			£.	622,608 9 7½

Rob' Mulock,
Dep' Compt'.

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No. 48.

An ACCOUNT of the produce of the Stamp Duty on Licences for Strong Waters, from the 29th Sept. 1804, to the 5th January, 1805; also a like Account for the year ending the 5th of January, 1806.

DISTRICT.	Produce of Spirit Licences, from 29th Sept. 1804 to the 5th of January 1805. £.	s.	d.	Produce of Spirit Licences in the year ending 5th of January 1806. £.	s.	d.
Antrim	5,554	8	10¾	9,435	4	4
Armagh	2,430	9	8¾	1,370	11	11½
Athlone	-	-	-	928	7	11½
Ballinasloe	226	9	9¼	215	10	9¾
Ballymena	1,857	4	3¼	1,077	9	4½
Ballymote	147	16	7	95	7	2¼
Carlow	1,342	4	9½	1,852	14	6¾
Castlebar	176	8	5¼	280	14	6
Cavan	1,354	0	0	1,466	11	4¼
Clare	624	12	5	1,408	17	10¾
Cork	20,413	19	7	18,087	9	4¼
Cashel	328	19	10½	671	14	9
Clonmell	2,610	7	4	4,172	13	10½
Cookestown	211	19	11½	196	2	3½
Donegal County	-	-	-	2,069	6	1¼
Donegal Town	-	-	-	83	8	9
Down	5,671	12	6¾	9,561	1	4¼
Downpatrick	443	8	10	491	1	6
Drogheda	1,516	1	4½	1,650	12	4¼
Dungannon	452	19	5	1,053	12	11½
Fermanagh	601	1	4	714	3	8
Fermoy	1,194	8	2¼	1,258	12	5¼
Kerry	669	9	0½	789	0	3½
Kildare	1,222	4	2½	2,450	11	10¾
King's County	1,105	7	4	4,188	8	5½
Kilkenny	2,940	12	8½	5,138	2	1¾
Killarney	202	14	3	460	0	2½
Limerick	5,640	7	2½	12,194	5	4
Leitrim	524	10	0¾	555	8	6½
Londonderry	2,751	2	3¾	2,739	2	1½
Longford	887	6	10	1,384	11	1¼
Louth	1,637	16	0	2,486	3	0¾
Loughrea	422	0	2	443	6	10¾
Lurgan	400	10	6	553	0	7
Magherafelt	298	0	0½	488	13	7
Mayo	-	-	-	351	15	11
Meath	1,985	19	10¾	1,742	0	3
Monaghan	2,119	8	9	2,040	9	10½
Moate	190	14	7	190	13	10
Nenagh	510	3	6½	595	18	9½
Portarlington	278	17	7	381	6	11
Queen's County	1,975	7	8½	1,901	2	4
Roscommon	638	18	7¼	739	1	9
Roscrea	1,020	7	7	727	5	1
Sligo	506	4	7¾	1,613	5	4
Strabane	624	12	11	1,230	1	11¼
Tanderagee	328	19	10½	262	4	3
Tuam	919	15	3½	2,497	11	5½
Tyrone	650	17	0½	1,116	3	0
Waterford	3,692	6	9½	4,941	2	6
Westmeath	-	-	-	1,315	12	6½
Wexford	2,751	5	2½	3,909	9	10¼
Wicklow	1,370	17	10¾	2,116	15	6½
Westport	364	16	0¼	606	17	11¾
DUBLIN	39,203	18	2	53,316	6	8
£.	124,994	6	0½	173,607	10	4¾

Rob[t] Mulock, D[y] Compt[r].

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No. 49.

AN ACCOUNT of the gross Produce of STAMP DUTIES for the Years ending the 25th March 1776, 1786, 1796, and the 5th January 1806, with an Account of the Expences of Management in each of the aforesaid Years, and the Rate per Cent. of the Expences of Management on the gross and net Produce of the above-mentioned Years.

	1776.	1786.	1796.	1806.
	£. s. d	£. s. d	£. s. d	£. s. d
Gross produce on Stamps	19,491 14 5¾	54,381 3 10½	89,704 10 9½	505,289 6 6
Expence of Management with discount and allowances per Act of Parliament	6,581 12 6¼	8,317 6 0½	15,700 14 9½	30,781 12 1¼
Net produce £	12,910 1 11½	46,063 17 9½	74,003 16 0¼	474,507 14 4¾
Rate per Cent. on gross produce	33½	15¼	17½	6 1/11
Rate per Cent. on net produce	51	18 1/20	21¼	6½

Robert Mulock.
Dep^y Compt^r.

No. 50.

AN ACCOUNT of the gross Produce of the STAMP DUTIES, Charges of Management, Payments into the Exchequer, and Balances in Hands of the COLLECTORS; and of present and former DISTRIBUTORS, for Seven Years, ending the 5th of January 1806.

	1800.	1801.	1802.	1803.	1804	1805.	1806.
	£. s. d.	£. s. d	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Gross Produce of Stamps	168,807 18 3½	138,166 8 8	209,932 17 11¼	209,927 13 4¾	216,123 1 3	391,537 19 4¼	505,289 6 5½
Charges of Management with discount and allow per Act of Parliament	19,094 1 8½	16,393 0 5½	22,387 6 0½	26,174 9 8½	25,309 13 9	30,832 17 7½	30,781 12 1½
Payments into the Exchequer	142,526 10 0½	106,886 18 11½	186,044 3 4¼	181,616 18 10	182,227 9 3½	339,903 14 10½	456,535 11 4½
Balances in the hands of the Collectors	27,479 9 2	27,759 10 2	32,278 9 6	36,406 4 8¾	32,795 19 6½	60,255 17 11¾	70,273 4 2½
Balances in the hands of acting Distributors	7,880 15 3½	22,620 16 3½	12,689 5 6½	6,090 10 9¾	7,262 4 8½	6,367 9 4½	7,629 5 4½
Balance in the hands of former Distributors	14,464 12 5	14,464 12 5	18,674 14 0¾	22,195 13 5	22,865 12 11½	21,940 14 2¾	21,811 3 5¼

Robert Mulock.
Dep^y Compt^r.

No. 51.

AN ACCOUNT of the Total Amount of the STAMP DUTIES collected for the Year ending the 5th January 1806; distinguishing the Amount received at the head Office, the Amount by the Dublin Distributor, and the Amount by the Country Distributors.

	£.	s.	d.
Amount of Stamp Duties received at the head Office	169,843	19	10⅝
Amount of Stamps sold by the Dublin Distributor	72,703	14	10½
Amount of Stamp Duties received by the Country Distributors	262,741	14	8¾
£.	505,289	6	5½

Robert Mulock,
Dep^y Compt^r.

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No. 52.

AN ACCOUNT of the STAMP DUTIES received by the ſeveral DISTRIBUTORS of IRELAND for the Year ending the 5th January 1806, diſtinguiſhing each Diſtrict and the Amount received on account of SPIRIT LICENCES, with the Amount of the per Centage allowed to each DISTRIBUTOR.

Name of Diſtributor.	Diſtrict	Groſs Produce of Stamps.	Per Centage allowed Diſtributors	Groſs Produce of Spirit Licences
		£. s. d.	£. s. d.	£. s. d
Rowland Jackſon O'Connor	Antrim	10,403 13 11½	624 4 5	8,131 2 2
Robert Levenítone	Armagh	2,419 15 2½	145 3 8½	1,370 11 11½
George Carr	Athlone	1,599 14 1	95 19 7	928 7 11½
Thomas Rourke	Ballinaſloe	702 16 11½	42 3 4	215 10 9½
James Clarke	Ballymena	1,285 14 2½	77 2 10	1,077 9 4½
John Motherwell	Ballymote	341 15 5½	20 10 1	95 7 2½
Eliza Fleming	Carlow	2,562 1 8½	153 14 6	1,852 14 6½
Ann Andrews	Caſtlebar	635 14 3½	38 2 9½	280 14 6
Margaret Donaldſon	Cavan	1,994 2 4½	119 12 11	1,466 12 4½
Margaret McDonough	Clare	2,189 3 1½	131 6 11½	455 7 10½
Michael Canny	Clare	1,004 19 9½	60 5 11½	953 10 0½
Diana and Robert Roſs	Cork	25,130 17 2½	1,507 17 0½	18,087 9 4½
James Hanning	Caſhell	938 2 8½	56 5 7	671 14 9
Jeremiah Nowlan	Clonmell	6,322 11 1	379 7 1	4,172 13 10½
John Collins	Cookſtown	489 2 0½	29 6 11	196 2 3½
William Brandon	Donegal County	306 7 3½	18 7 7	1,168 4 3½
Iſaac Pitcairn	Ditto	1,103 12 1	66 4 4	901 1 9½
James Crawford	Donegal Town	529 3 0½	31 14 11	83 3 9
Samuel Reed	Down	5,427 10 1½	325 13 0	9,561 1 4½
Bernard Pu kinſon	Downpatrick	312 17 5½	18 15 5	401 1 6
William Holmes	Drogheda	2,680 6 8½	160 16 4½	1,650 12 4½
Patrick Kerr	Dungannon	1,221 4 3½	73 5 5	946 7 7½
George Kerr	Dungannon	133 18 9	8 0 8	107 5 4½
Charles Oliver	Fermanagh	2,151 12 2½	129 1 10	714 3 8½
John Francis Hutchinſon	Fermoy	1,565 1 4	93 18 0	1,258 12 5½
Francis McGillicuddy	Kerry	3,393 7 8	203 12 0	789 0 3½
John Butler	Kildare	368 10 2¾	22 2 2½	2,450 11 10½
Robert Coghill	King's County	530 15 8	31 16 11	4,189 8 5½
Henry Prim	Kilkenny	4,269 13 4	256 3 9½	5,138 2 1½
Edmond Grady	Killarney	1,174 15 9½	70 9 8½	460 0 2½
Philip Walſh	Limerick	11,432 3 10½	685 18 7½	12,194 5 4
Andrew Johnſtone	Leitrim	1,066 13 4	64 0 0	555 8 6½
William Camack	Londonderry	4,026 4 9	241 11 5	2,737 2 1½
Thomas Bell	Longford	2,100 6 7	126 0 4½	1,384 11 1½
Paul Parks	Louth	2,333 7 10½	140 0 0	2,416 3 0½
William Kelly	Loughrea	927 1 4½	55 12 5	443 6 10½
Ann Bowen	Lurgan	610 5 3½	36 12 3½	28 12 1
Joſeph Wilſon	Lurgan	437 4 1	26 4 7½	524 8 6
Archibald Hamilton	Magherafelt	728 8 6½	43 14 1	488 13 7
Thomas Jones	Mayo	601 9 9¾	36 1 9	351 15 11
George Holdcroft	Meath	1,844 11 7½	110 13 7	1,742 0 3
John and Catherine Batterſby	Monaghan	2,633 1 11½	157 19 8	2,040 9 10½
Nathaniel Ruſſel	Moate	452 6 11½	27 3 5	190 13 10
Aquilla Smith	Nenagh	327 4 7½	19 12 8	23 16 9½
Thomas Jerſon	Portarlington	222 5 9	13 6 4	381 6 11
Sarah Simpſon	Queen's County	2,640 6 11	158 8 2½	1,901 2 4
William Cooper	Roſcommon	1,764 0 6½	105 16 10	739 1 9
Edward Dudley	Roſcrea	569 4 1½	34 3 0½	212 3 9
Joſeph Deane	Roſcrea	650 7 4½	39 0 4	515 1 4
Edward Power	Nenagh	1,217 1 4½	73 0 5	572 2 0
James Chriſtian	Sligo	1,336 14 8	80 2 5½	1,613 5 4
James McFarland	Strabane	1,907 12 10½	114 9 2	1,230 1 11½
James Prentice	Tanderagee	366 1 10½	21 19 3½	262 4 3
Michael Morris	Tuam	2,674 11 2	160 9 5½	2,497 11 5½
George Buchannon	Tyrone	2,239 6 4½	134 7 2	1,116 3 0
Elizabeth Plunket	Waterford	7,202 6 9¾	432 2 9	4,941 2 6
John Reeves	Weſtmeath	1,546 12 0¾	92 15 11	1,315 12 6½
Ann Boyd	Wexford	4,050 5 5	243 0 3½	3,909 9 10½
William McMurray	Wicklow	1,752 17 2	105 3 5	2,116 15 6½
John Kelly	Weſtport	374 10 10¾	22 9 5	606 17 11½
Alexander Holmes	DUBLIN	19,387 5 2½	1,163 4 8	53,316 6 8
	£	162,611 1 4¾	9,756 9 11½	172,303 8 3½

Robert Mulock,
Depy Comptr.

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